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Ipswich, Massachusetts

TOWN OF IPSWICH, MASSACHUSETTS

Report and Recommendations
Of The
FINANCE COMMITTEE
On The
WARRANT



For The
Annual Town Meeting
Monday, March 2, 1942

HENRY S. BOWEN, PRINTER
IPSWICH, MASS.



THE REPORT

To the Citizens of Ipswich:

Following is the report of your Finance Committee covering departmental budgets and articles in the Warrant for the Annual Town Meeting of 1942. As is customary, your Committee has met with all Town Officials and Department heads before arriving at its recommendations. This year we are faced with a National Emergency, the extent of which none of us can hope to estimate at this time. This condition must be met by Federal, State and Local governments and it is with this clearly in mind that your Committee has attempted to face the situation squarely here at home. Demands from Federal and State Governments are bound to increase materially in the future so that it is more important than ever before that local governments must use every precaution possible to keep their own expenditures within reason and at the same time provide ample funds for efficient administration.

This year your Committee has been faced with many requests for increased appropriations due to increased costs of materials, purchase of necessary equipment and to increases in pay for Town employees. In the matter of pay raises your Committee has faced this situation squarely and has attempted to weigh every case with care. Living costs have increased somewhat, but, using government figures, it is not more than 8 to 10% over a year ago. With these things in mind, your Committee recommends a general 10% increase in hourly wages. Regular police and firemen have already received substantial increases as voted at a special town meeting late in 1941 and these are largely responsible for the increases in those two departments this year. Some extra hose and other equipment, which we feel necessary under present conditions, is recommended for the Fire Department. Also an increase in the pay of the "call men" from \$100 to \$125 and the two Engineers from \$150 to \$175 per year is recommended both of which are covered in the regular department budget and amounts to \$750.

Other increases are included in the Moth, Tree, Public Welfare, Highway, Accountant and Town Hall budgets, all of which

have been included in tabulation. All department heads and interested persons have been duly notified of our action and in practically all cases have co-operated with this Committee's recommendations.

In regard to the School Department's budget, your Committee has recommended an amount in line with last year's expenditures. The Superintendent and School Committee have presented us with a very commendable schedule of teachers' salaries which we strongly trust will be adopted. Also their treatment of janitor's salaries is recommended. Both of these can be accomplished without any increase over that expended last year. The drop in student enrollment continues with forty less reported than a year ago. In view of war conditions there is every indication that this will continue for the duration, particularly as concerns the High School. This undoubtedly will eventually stop some teacher replacements. School equipment and supplies are in better shape than for many years and it is our firm belief that education can be adequately maintained with the appropriation recommended by this committee.

Your Committee urges serious consideration of a contributory retirement pension plan for Town employees and therefore had article 33 placed in the warrant with the idea that definite action may be possible at the annual meeting in 1943. Over 80% of the cities and towns of the Commonwealth have adopted this plan.

Having met with the Selectmen and Chairman of the local defense committee we recommend that \$5,000 be appropriated for Civilian Defense and that the present Chairman and Committee be officially recognized by the Town.

It is the opinion of this Committee that the Town Treasurer should delegate the Manager of the Water and Light Department as a Deputy Collector with power to collect all accounts due the water and Light Department.

We take this opportunity to thank the Board of Selectmen, Department heads, and Committees for their cooperation.

JEROME RICHARDSON. Chairman
EDWARD J. MARCORELLE. Vice-Chairman
WILMOT E. HALL. Secretary
M. CHARLES ARTHUR
JESSE M. MOREHOUSE
THOMAS A. JOHNSON
HARLAND BURKE
WALTER E. LEZON
EDMUND H. KELLEHER

The Recommendations

Article 1. To fix the compensation of Town Officers.

Article 2. To choose the following officers, viz:

Moderator for one year.

One Selectman for three years.

One Selectman for one year—to fill vacancy.

One Treasurer and Collector of Taxes for three years.

One Assessor of Taxes for three years.

Two members of the School Committee for three years.

One Water & Electric Light Commissioner for three years.

One member of the Board of Health for three years

One member of the Board of Public Welfare for three years.

Constable for one year.

One Cemetery Commissioner for three years.

One Clam Commissioner for one year.

One Park Commissioner for three years.

One Tree Warden for three years.

One Trustee to manage the land of the Town of Ipswich at Great Neck in said Ipswich for three years.

The above named officers to be voted for on one ballot on Monday, the Ninth Day of March, 1942. The polls will be opened at 5:45 A. M. and may be closed at 5:00 P. M.

Article 3. To choose all other necessary Town Officers.

Article 4. To hear and act on the report of the Finance Committee and raise and appropriate money for the Town charges for the ensuing year.

Article 5. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the fiscal year beginning January 1, 1942, and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, of the General Laws.

The Committee recommends the adoption of the article.

Department	1941 Appropriated	Transfer Reserve Fund	Credit Transfer
Moderator	100.00		
Selectmen	2,812.50	500.00	
Auditing and Accounting	2,100.00		
Treasurer and Collector ..	6,360.50		
Assessors	2,538.00	25.00	
Law	600.00	100.00	
Town Clerk	1,776.00	50.00	
Election and Registration	1,319.00		
Town Hall	3,382.90		
Police	14,145.00		459.00
V. H. Grant-Pension	728.00		
Fire	13,000.00	450.00	180.00
Moth	5,384.00	650.00	
Tree Warden	765.00		
Weights and Measures	528.00		
Forest Warden	300.00	150.00	
Clam Commissioner	1,500.00		
Bounty on Seals	150.00		
Health	5,970.00		
Cable Hospital	2,500.00		
Essex Sanatorium	3,073.66		
Mosquito Control	850.00		
Highway	23,000.00		
Snow Removal	6,500.00	99.14	
Street Lighting	6,400.00		
Public Welfare -			
Temporary Aid	27,600.00		
Old Age Assistance	24,000.00		
Old Age			
Assistance Adm.			
Aid to Dependent			
Children	4,500.00		
Aid to Dependent			
Children Adm.			
State Aid	480.00		
Military Aid	1,000.00	315.00	
Soldier's Relief	4,500.00		
Soldier's Graves	175.00		
Education	100,610.00		2,000.00
Library	3,200.00		
Parks	700.00		
Playgrounds	1,091.00	50.00	
Memorial Day	300.00	2.37	
Town Clock	75.00		
Memorial Building	2,250.00		
Reserve Fund	3,500.00		
Cemetery	3,700.00	350.00	1,173.61
Interest	3,798.38		
Maturing Debt	17,700.00		
	\$304,961.94	\$2,741.51	\$3,812.61

Expended 1941	Requested 1942	Recommended 1942
100.00	100.00	100.00
3,270.49	3,352.91	3,352.91
2,075.16	2,525.00	2,525.00
6,173.82	9,264.00	9,264.00
2,544.44	2,538.00	2,538.00
626.45	600.00	600.00
1,803.07	1,812.00	1,812.00
1,218.68	1,920.00	1,920.00
2,904.08	3,799.99	3,799.99
14,491.52	16,530.00	16,530.00
728.00	728.00	728.00
13,615.18	17,300.00	17,300.00
5,991.77	5,308.00	5,308.00
758.12	808.00	808.00
527.88	558.88	558.88
391.20	650.00	650.00
1,420.73	1,500.00	1,500.00
80.00	150.00	150.00
5,631.04	5,885.00	5,885.00
2,500.00	2,500.00	2,500.00
3,073.66	3,757.51	3,757.51
850.00	850.00	850.00
23,026.60	24,000.00	24,000.00
5,427.27	4,000.00	4,000.00
6,400.00	5,800.00	5,800.00
18,340.39	17,000.00	16,850.00
23,061.13	30,000.00	30,000.00
	300.00	300.00
3,554.00	5,000.00	5,000.00
	100.00	100.00
470.00	360.00	360.00
1,185.00	420.00	420.00
2,539.82	3,000.00	3,000.00
175.00	175.00	175.00
102,608.48	103,022.49	100,600.00
3,199.97	3,200.00	3,200.00
682.73	700.00	700.00
1,140.71	935.00	935.00
302.37	365.00	365.00
75.00	75.00	75.00
2,183.60	1,750.00	1,750.00
3,137.71	5,000.00	5,000.00
5,219.78	3,870.00	3,870.00
3,751.43	3,400.00	3,400.00
17,700.00	18,100.00	18,100.00
\$294,956.28	\$313,009.78	\$310,437.29

Article 6. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to refund any or all of the revenue notes in anticipation of the revenue year 1941, in accordance with the provisions of Section 17, Chapter 44, of the General Laws, any debt so incurred to be paid from the revenue of 1941.

The Committee recommends the adoption of the article.

Article 7. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to extend as much as is necessary of the revenue loans of 1941, not to exceed \$75,000.00 for a period not to exceed six months, under the authority of and in accordance with the provisions of Chapter 303 of the Acts of 1932 or take any action relative thereof.

The Committee recommends the adoption of the article.

Article 8. To see if the Town will appropriate for the current expenses of the Water Department a sum of money to be paid from the revenues received by the Department during the year.

The Committee recommends the acceptance of the motion to be offered by the Water and Light Commissioners.

Article 9. To see if the Town will vote to accept a transfer to the Town Treasurer of a sum of money from the profits of the Electric Light Department for the current year.

The Committee recommends that the Town accept a transfer of \$11,000.00 from the profits of the Electric Light Department.

Article 10. To see if the Town will vote to raise and appropriate the sum of \$3,757.71, said sum being the Town's portion of the net expense of the care and maintenance of the Essex Sanatorium at Middleton for the year 1941, and provide for the payment thereof.

Recommended in tabulation.

Article 11. To see if the Town will vote to raise and appropriate the sum of \$850.00, for the purpose of maintaining during the ensuing year the mo quito control works as estimated and certified to by the State Reclamation Board, in accordance with the provisions of Chapter 112, Acts of 1931.

Recommended in tabulation.

Article 12. To see if the Town will vote to make an appropriation for the care of Soldiers' Graves and provide for the payment thereof.

Recommended in tabulation.

Article 13. To see if the Town will vote to appropriate a sum of money towards the support of the Heard Public Library, and provide for the payment thereof.

Recommended in tabulation.

Article 14. To see if the Town will vote to appropriate a sum of money for the observance of Memorial Day, and provide for the payment thereof.

Recommended in tabulation.

Article 15. To see if the Town will vote to appropriate the sum of \$75.00 for the repairs and maintenance of the Town Clock, and provide for the payment thereof.

Recommended in tabulation.

Article 16. To see if the Town will vote to appropriate a sum of money to provide for bounties on seals, and provide for the payment thereof.

Recommended in tabulation.

Article 17. To see if the Town will vote to appropriate a sum of money not to exceed 5% of the Tax Levy of 1941, to be known as the Reserve Fund, and provide for the payment thereof.

Recommended in tabulation.

Article 18. To see if the Town will vote to appropriate a sum of money for a contract with the Cable Memorial Hospital, and provide for the payment thereof.

Recommended in tabulation.

Article 19. To see if the Town will vote to appropriate a sum of money for the improvement of Topsfield Road: said money to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose, and provide for the payment thereof.

There will be no State funds available for Chapter 90 work this year, therefore the Committee recommends that no appropriation be made under this article.

Article 20. To see if the Town will vote to appropriate a sum of money to be used in conjunction with any money which may be allotted by the State or County, or both, for Chapter 90 Maintenance work or any other purpose, and provide for the payment thereof.

The Committee recommends the acceptance of the motion to be offered by the Selectmen.

Article 21. To see if the Town will vote to appropriate a sum of money to be expended in connection with any funds received from the Federal Government for W. P. A. Projects, or any other Federal Unemployment Relief Projects undertaken, or to be undertaken within the Town, and provide for the payment thereof.

The Committee recommends the appropriation of \$10,000.00 for W. P. A.

Article 22. To see if the Town will vote to authorize the Board of Selectmen to appoint an agent to represent the Town of Ipswich in connection with any Unemployment Relief Projects undertaken or to be undertaken by the Federal Government and the Town of Ipswich, or both, within the Town.

The Committee agrees with the Board of Selectmen that they appoint an agent to represent the Town, under this article, but we believe that the time has gone by when a full time agent should be employed and that the salary should be commensurate with the amount of work entailed.

Article 23. To see if the Town will make an appropriation for the repair, alteration and improvement to the Labor-in-Vain Bridge and provide for the payment thereof.

The Committee makes no recommendation because of lack of information in regard to cost.

Article 24. To see if the Town will vote to appropriate a sum of money for the installation of a fire alarm box at Little Neck and provide for the payment thereof.

The Committee believes this project to be one that is necessary, but the sum estimated seems large. We recommend an appropriation, for this purpose, of an amount not to exceed \$2,000.00.

Article 25. To see if the Town will vote to change the name of the avenue now called Fairview Avenue to Pulaski Avenue.

No recommendation.

Article 26. To see if the Town will vote to authorize any of the Town Boards to appoint any member or members of their respective boards to any other town office or position, and fix the salary for any such member or members who may be appointed under such authority.

The Committee recommends that the salaries of all such members be at the rate prevailing in 1941, with the exception of the Agent of the Board of Public Welfare and that the Board of Health be authorized to appoint one of their members as Clerk at a salary not to exceed \$75.00 a year.

Article 27. To see if the Town will vote to increase the salary of the call firemen from one hundred dollars a year to one hundred and fifty dollars a year and provide for the payment thereof.

The Committee recommends a salary of \$125.00 a year. This amount having been provided for in the Fire Department budget.

Article 28. To see if the Town will adopt a by-law to regulate the manner in which the various trust funds of the Town shall be managed.

The Committee understands that a By-Law will be presented at the Annual Town Meeting and will make its recommendation at that time.

Article 29. To see if the Town will vote to make an appropriation for the care and maintenance of the Town Dump and provide for the payment thereof.

The Committee recommends that \$200.00 be appropriated for the care and maintenance of the Town Dump.

Article 30. To see if the Town will vote to appropriate a sum of money to reimburse Worthington H. Mansfield for the balance due on the construction and erection of the flag pole at the New High School.

The Committee recommends that \$37.75 be transferred from the Marianna T. Jones Fund for this purpose.

Article 31. To see if the Town will vote to appropriate a sum of money to purchase land for the purpose of widening the entrance to Lakeman's Lane from County Road.

The Committee recommends that no appropriation be made under this article.

Article 32. To see if the Town will vote to appoint a committee to be known as the Public Works Reserve Committee, and make an appropriation therefor.

The Committee recommends that no appropriation be made under this article.

Article 33. To see if the Town will vote to authorize the Selectmen to appoint a committee of three for the purpose of investigating the advisability of adopting a contributory retirement system as provided in Sections 26 and 39-I of Chapter 32, General Laws; or take any action relative thereto.

The Committee recommends the adoption of the article.

Article 34. To see if the Town will vote to appropriate a sum of money for the repair and improvement of various offices at the Town Hall and provide for the payment therefor.

The Committee recommends the appropriation of a sum not to exceed \$2,000.00.

Article 35. To see what action the Town of Ipswich will take relative to raising and appropriating a sum of money to develop the property of the Town of Ipswich at Great Neck, so called.

Article 36. To see what action the Voters of the Town of Ipswich will take to give the Trustees of the Great Neck property, authority to dispose of the property at Great Neck, so called, by lease or otherwise.

Article 37. To see what action the Voters of the Town of Ipswich will take towards giving the Trustees of the Great Neck property authority to draw up rules and regulations for the management and control and supervision of the property of the Town of Ipswich at Great Neck, so called.

35-36-37 - The Committee makes no recommendation for lack of information.

Article 38. To see what action the Town will take in regard to printing the Town Report.

No recommendation.

Article 39. To see if the Town will make an appropriation for Civilian Defense and further vote that the Ipswich Civilian Defense Committee shall be the Committee having control of the expenditure of the appropriation or to take any other action in regard to Civilian Defense.

The Committee recommends an appropriation of \$5,000.00 for Civilian Defense.

Article 40. To see if the Town will vote an appropriation of Fifty Dollars for the purpose of paying for a renewal of the lease of the clam flats from the Commonwealth for 10 years, as provided in Chapter 712, Acts of 1912, and amendments thereto.

The Committee recommends an appropriation of \$50.00.

Article 41. To hear and act on the reports of Trustees, Committees, and Town Officers.

No recommendation.

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1941

and the

THREE HUNDRED AND EIGHTH YEAR

of the

TOWN'S INCORPORATION

*Chronicle Publishing Co., Printers
Ipswich, Mass.*

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Ipswich Public Library
Ipswich, Massachusetts

List of Town Officers, 1941

ELECTED BY BALLOT

Moderator

Walter E. Callahan	Term expires 1942
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Selectmen

Brainard C. Wallace, Chairman	Term expires 1943
Wallace J. Lathrop	Term expires 1942
Bernard M. Sullivan	Term expires 1944

Town Clerk

Edward S. Cogswell	Term expires 1944
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Treasurer and Collector

James D. Reilly to October 31, 1941	
Elwyn F. McCarthy*	Term expires 1942
*Appointed to fill vacancy	

Assessors

C. Chester Caldwell, Chairman	Term expires 1943
John E. Norman	Term expires 1944
Worthington H. Mansfield	Term expires 1942

Auditor

Kennard V. Damon	Term expires 1942
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Board of Public Welfare

George R. Hovey, Chairman	Term expires 1943
Nelson W. Pascoe	Term expires 1944
Walter E. Callahan	Term expires 1942

Water and Electric Light Commissioners

James E. Cole, Jr., Chairman	Term expires 1943
A. B. C. Mulholland	Term expires 1944
George E. Hodgkins*	Term expires 1942
*Appointed to fill vacancy	

School Committee

William F. Hayes, Chairman	Term expires 1943
Reverend Frederick C. Wilson	Term expires 1943
Herman W. Kyes	Term expires 1944
Earl M. Ewing	Term expires 1944
Frederick C. Wilder, D. M. D.	Term expires 1942
Paul R. Raupach	Term expires 1942

Board of Health

Paul M. Jodoin, Chairman	Term expires 1944
Lawrence M. King	Term expires 1943
Frank L. Collins, M. D.	Term expires 1942

Park Commissioners

C. Gardner Caverly	Term expires 1944
Samuel C. Gordon	Term expires 1943
Robert D. Lord	Term expires 1942

Constable

Thomas G. Gauld	Term expires 1942
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Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1943
Arnold R. Richards	Term expires 1944
Benjamin W. Homans	Term expires 1942

Clam Commissioner

Henry Shaw Term expires 1942

Tree Warden

C. Gardner Caverly Term expires 1942

Trustees Great Neck Property

Charles L. Henley, Chairman Term expires 1944

John E. Norman Term expires 1943

George W. Brown Terwm expires 1942

APPOINTED OFFICIALS**Accountant**

Kennard V. Damon Term expires 1943

Registrars of Voters

Frank H. Girard, Chairman Term expires 1942

Henry F. Hills Term expires 1944

Peter Bonczar Term expires 1943

Edward S. Cogswell Term expires 1944

Town Counsel

Hon. George A. Schofield Term expires 1942

Chief of Police

Frank Machaj

Engineers of Fire Department

Edward H. Smith, Chief Term expires 1942

Samuel W. Atherley Term expires 1942

Lionel Sheppard Term expires 1942

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly

Term expires 1942

Forest Warden

George W. Brown

Term expires 1942

Sealer of Weights and Measures

William J. H. Ewing

Term expires 1942

Superintendent of Streets

Francis E. Wood

Term expires 1942

Inspector of Animals

G. Loring Woodbury

Term expires 1942

Inspector of Slaughtering

Eben B. Moulton

Term expires 1942

Sanitary Agent

Eben B. Moulton

Term expires 1942

Inspector of Milk

Eben B. Moulton

Term expires 1942

Child Hygiene

Frank L. Collins, M. D., Director

Term expires 1942

Muriel E. Riley, Nurse

Term expires 1942

Agent, Board of Public Welfare

Nelson W. Pascoe Term expires 1942

Clerk, Board of Assessors

C. Chester Caldwell Term expires 1942

Inspector of Wires

Elmer A. Wiley Term expires 1942

Bell Ringer

Guy E. Wells Term expires 1942

Janitor, Town Hall

Samuel H. Williams Term expires 1942

Sworn Weighers for Town Scales

Samuel H. Williams Term expires 1942

Kennard V. Damon Term expires 1942

Manager, Water and Light Departments

Charles A. Mallard

Burial Agent for State and Military Aid

Edward S. Cogswell Term expires 1942

Superintendent of Cemeteries

Benjamin W. Homans Term expires 1942

Town Forest Committee

C. Gardner Caverly, Chairman	Term expires 1944
George E. Rose	Term expires 1943
Samuel C. Gordon	Term expires 1942

Dog Officer

Thomas G. Gauld	Term expires 1942
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Finance Committee

Jerome Richardson, Chairman*	Term expires 1943
Wilmot E. Hall, Secretary***	Term expires 1943
Walter E. Lezon**	Term expires 1943
M. Charles Arthur*	Term expires 1944
Edward J. Marcorelle**	Term expires 1944
Edmund H. Kelleher***	Term expires 1944
Harland Burke***	Term expires 1942
Thomas A. Johnson*	Term expires 1942
Jesse M. Morehouse**	Term expires 1942

*Appointed by Town Meeting.

**Appointed by Selectmen.

***Appointed by Moderator.

(Messrs. Burke and Hall were appointed to fill vacancies.)

ANNUAL REPORT
OF THE
TOWN ACCOUNTANT
Receipts and Expenditures
FOR
THE YEAR ENDING

DECEMBER 31, 1941



*Chronicle Publishing Co., Printers
Ipswich, Mass.*

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1941, together with the reports of various departments and town officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Acting Town Accountant.

RECEIPTS

Taxes, Current Year:

Property	198,697.55	
Poll	3,463.00	
	<hr/>	202,160.55

Taxes, Previous Years:

Property	74,135.96	
Poll	316.04	
	<hr/>	74,452.00

Tax Titles	6,935.48	
Tax Title Possessions	100.00	
	<hr/>	7,035.48

From State:

Income Tax	23,954.32	
Corp. Tax, Business	6,901.12	
Corp. Tax, Gas, Light, Water	14.24	
Lieu of Taxes	1,600.98	
	<hr/>	32,470.66

Licenses and Permits:

Liquor, all kinds	5,138.00	
Amusement	66.00	
Common Victualler	60.00	
Junk	40.00	
Pasteurizing	40.00	
Theatre	30.00	
Auto Dealer, 2nd Class	30.00	
Pistol	22.00	
Milk	21.50	
Auto Dealer, 1st Class	20.00	
Bowling Alley	16.00	
Ice Cream Mfg.	15.00	
Pool and Billiards	14.00	
Innholder	10.00	
Taxi	10.00	
Methyl Alcohol	9.00	
Rendering	6.00	
Privy Vault	6.00	
Hawker	4.00	
Overnight Cabin	3.50	
Oleo	3.50	
Garbage	2.00	
Transient Vendor	2.00	
Massage	1.00	
Sea Worm	.50	
	<hr/>	5,570.00

Fines and Forfeits:

Third District Court	100.00
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Grants and Gifts:

For Memorial Day	14.50
Highways, Chapter 420	
Acts 1941	13,112.23

Highways, Chapter 90:

State	7,367.15
County	3,371.47
Dog Refund, County	750.22

U. S. Old Age Assistance:

Administration	650.21
Assistance	19,480.41

U. S. Aid to Dependent Children:

Administration	82.81
Aid	2,137.34
Recovery Old Age Assistance	100.00

 47,066.34

Special Assessments:

Moth Added to Taxes	839.60
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Privileges:

Motor Vehicle Excise and Trailer	13,997.40
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General Government:

Selectmen:

Town Hall Rent	105.00
Court Room Rent	325.00
Wharf Rent	200.00

Infirmary Rent	160.00	
Heard House Rent	40.00	
Rent of Tax Title Possessions	40.00	
Town Scale Receipts	65.00	
Telephone Refund	.50	
	<hr/>	935.50

Treasurer and Collector:

Costs	64.85	
Tax Title Releases	4.00	
Telephone Tolls	12.10	
	<hr/>	80.95

Trustees Great Neck:

Rent of Lots		227.00
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Protection of Persons and Property:

Police, Ambulance	230.00	
Fire, Damage to Alarm	25.55	
	<hr/>	255.55

Moth:

Insect Extermination	533.70	
Insurance Rebate	4.00	
	<hr/>	537.70

Weights and Measures Fees		121.62
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Health and Sanitation:

Tuberculosis Subsidy		627.29
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Highways:

Use of Machinery	1,792.48	
Labor Services	7.38	

Damage to Truck	8.15	
	<hr/>	1,808.01
Charities and Soldiers' Benefits:		
Temporary Aid:		
State	6,632.92	
Cities and Towns	1,318.66	
	<hr/>	7,951.58
Old Age Assistance:		
State	15,447.61	
Cities and Towns	661.85	
	<hr/>	16,109.46
Aid to Dependent Children:		
State		3,137.35
State Aid		360.00
Military Aid		510.00
Schools:		
Tuition	3,493.50	
Vocational Education	220.50	
English Speaking Classes	189.00	
Feoffees Grammar School	2,000.00	
	<hr/>	5,903.00
Unclassified:		
W. P. A., Sale of Equipment	78.75	
Bounty on Seals	121.00	
	<hr/>	199.75
Public Service Enterprises:		
Electric Light		113,370.12

Water:

Rates	25,746.34	
Liens Added to 1938 Taxes	50.67	
Liens Added to 1939 Taxes	254.59	
Liens Added to 1941 Taxes	97.81	
Liens Added to Tax Titles	178.14	
	<hr/>	26,327.55

Cemeteries:

Interments	954.00	
Sale of Lots	567.50	
	<hr/>	1,521.50

Interest:

Taxes	3,057.43	
Tax Titles	263.60	
Meter Deposits	110.41	
	<hr/>	3,431.44

Indebtedness:

Temporary Loans	250,000.00	
Highway Equipment Loan	12,000.00	
	<hr/>	262,000.00

Agency and Trust:

Dog Licenses	949.00	
Cemetery Funds, Bequests	834.00	
Cemetery Funds, Care of Graves	1,173.61	
Crane Fund, Picnic	1,373.15	
Crane Fund, Income	1,250.00	
Cowles Fund, Scholarships	250.00	
Kimball Fund, Income	12.58	
Savory Fund, Income	12.75	
Meter Deposits	382.00	
	<hr/>	6,237.09

Refunds:

Petty Cash Advances	240.00	
Surplus Cash in Treasurer's Office	1,286.64	
Electric Light Operation	.85	
W. P. A., 1941	1.50	
Premium on Loans	71.88	
Interest on Tax Title Loan	246.27	
Accrued Interest on Loan	2.00	
Treasurer and Collector	27.61	
Forest Warden	1.00	
Highway	43.60	
Welfare	72.44	
Old Age Assistance	28.40	
U. S. Grant, Old Age Assistance	67.00	
U. S. Grant, Aid Dependent Children	25.52	
Education	22.69	
	<hr/>	2,137.40
		<hr/>
		837,481.89
Balance, January 1, 1941		82,468.89
		<hr/>
		919,950.78
		=====

PAYMENTS

Per Repapitulation Appropriation Accounts	\$ 587,276.14
Petty Cash Advances	240.00
Temporary Loans	250,000.00
Tax Title Loan	10,000.00
Dog Licenses	947.20
Trust Fund Deposits:	
Cemetery Perpetual Care, Bequests	834.00
Crane Picnic Fund, Income	1,250.00

Refunds:

Electric Light Deposits	318.00
Electric Light, Accounts Receivable	992.37
Water, Accounts Receivable	14.41
Taxes, 1938	52.53
Taxes, 1939	10.08
Taxes, 1940	131.59
Taxes, 1941	166.24
Motor Vehicle Excise Tax, 1933	10.75
Motor Vehicle Excise Tax, 1939	5.10
Motor Vehicle Excise Tax, 1940	68.76
Motor Vehicle Excise Tax, 1941	308.11
Interest on Taxes	7.36
Water Liens, 1937	2.00

Total Payments	\$ 852,634.64
Balance, December 31, 1941	67,316.14

\$ 919,950.78

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EXPENDITURES

GENERAL GOVERNMENT

Moderator

Appropriation	100.00	
Salary		100.00
		=====

Selectmen

Appropriation	2,812.50	
Transfer, Reserve Fund	500.00	
		3,312.50

Printing and Advertising	1,284.00
Selectmen	700.00
Inspector of Wires	300.00
Settlement of Suit	300.00
Care of Buoys and Floats	125.00
Supplies	89.58
Bell Ringer	60.00
Insurance	56.90
Telephone	51.89
Secretary of Finance Committee	50.00
Dog Officer	40.00
Attendance at hearing	40.00
Delivering town reports	30.00
Postage	28.84
Posting Warrants	28.00
Settlement accident claim	23.00
Flowers	15.00
Town Scales	8.88
Subscription	8.00

Settlement automobile damage	8.00	
Water	6.00	
Dues	6.00	
Labor	5.00	
Police Service	4.00	
Post Office Box rent	2.40	
	<hr/>	
	3,270.49	
Transferred to Revenue	42.01	
		3,312.50
		=====

Auditing and Accounting

Appropriation		2,100.00
Accountant	1,740.47	
Auditor	141.67	
Supplies	165.02	
Printing	13.00	
Subscription	10.00	
Travel and Expenses	5.00	
	<hr/>	
	2,075.16	
Transferred to Revenue	24.84	
		2,100.00
		=====

Treasurer and Collector

Appropriation	6,360.50	
Refund	27.61	
		6,388.11

Salaries and Wages:

Treasurer and Collector	2,203.61
Clerk	1,560.00
Other Clerical	97.69

Other Expenses:

Surety Bonds	603.50	
Office Supplies	599.53	
Postage and Express	310.89	
Office Equipment	195.00	
Foreclosure of Tax Title	151.61	
Printing and Advertising	107.63	
Telephone	84.56	
Auto Expense	80.79	
Repairs to Office Equipment	60.20	
Certification of Notes	36.81	
Insurance	35.00	
Recording Deeds	25.00	
Constable Fees	16.50	
Travel and Expense	4.00	
Post Office Box Rent	1.50	
	<hr/>	
	6,173.82	
Transferred to Revenue	214.29	
		6,388.11
		<hr/> <hr/> <hr/> <hr/> <hr/>

Treasurer and Collector, Special Work

Transfer, Public Welfare		1,500.00
Surety Bonds	591.00	
Balance forwarded to 1942	909.00	
		1,500.00
		<hr/> <hr/> <hr/> <hr/> <hr/>

Assessors

Appropriation	2,538.00	
Transfer, Reserve Fund	25.00	
		2,563.00
Chairman and Clerk	1,700.00	
Other Members	400.00	

Other Travel and Auto Hire	156.00
Supplies	116.23
Travel, Hearings and Meetings	55.00
Abstract of Deeds	45.00
Telephone	39.39
Office Furnishings	12.32
Subscription	10.00
Repairs Office Equipment	8.00
Postage and Express	1.75
Post Office Box Rent	.75

 2,544.44

Transferred to Revenue	18.56
------------------------	-------

2,563.00

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Law

Appropriation	600.00
Transfer, Reserve Fund	100.00
Legal Services and Investigations	254.45
Court Cases	150.00
Opinions	135.00
Attending Hearings	45.00
Preparation of Leases and Agreements	42.00

 626.45

Transferred to Revenue	73.55
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700.00

=====

Town Clerk

Appropriation	1,776.00
Transfer, Reserve Fund	50.00

1,826.00

Salary	1,250.00	
Recording and Indexing	270.50	
Office Equipment	72.10	
Supplies	42.83	
Birth Returns	37.50	
Telephone	36.14	
Clerical Hire	32.00	
Antiquarian Papers	18.75	
Surety Bond	16.00	
Death Returns	14.75	
Stationery and Postage	7.50	
Expressing	5.00	
	<hr/>	
	1,803.07	
Transferred to Revenue	22.93	
		1,826.00
		=====

Election and Registration

Appropriation		1,319.00
Salaries and Wages:		
Registrars	300.00	
Election Officers	252.18	
Listing	213.05	
Clerical	30.00	
Other Expenses:		
Printing	267.25	
Supplies	94.45	
Travel and Auto Hire	36.75	
Stationery and Postage	20.00	
Typewriter Rental	3.00	
Subscription	2.00	
	<hr/>	
	1,218.68	

Transferred to Revenue	100.32	
		1,319.00

Town Hall

Appropriation		3,382.90
Janitor	1,300.00	
Fuel	695.00	
Supplies, Materials, Repairs	306.31	
Lights	306.08	
Furnishings and Equipment	88.23	
Janitor's Supplies	73.30	
Gas	55.96	
Insurance	51.60	
Water	15.60	
Laundry	12.00	
	<hr/>	
	2,904.08	
Transferred to Revenue	478.82	
		3,382.90
		=====

PROTECTION OF PERSONS AND PROPERTY

Police

Appropriation	14,145.00	
Transfer, Public Welfare	459.00	
		14,604.00
Salaries and Wages:		
Chief	1,772.00	
Patrolmen	9,072.00	
Keeper of Lock-up	1,532.00	

Specials	518.14	
Matron	16.25	
Auto Expense:		
Gas, Oil and Repairs	587.72	
Auto Hire	2.50	
Other Expenses:		
Equipment	544.71	
Telephone	178.53	
Insurance	108.80	
Supplies	101.02	
Equipment Repairs	46.95	
Postage and Express	8.10	
Meals for Prisoners	2.80	
	<hr/>	
	14,491.52	
Transferred to Revenue	112.48	
		14,604.00
		=====

V. H. Grant Pension

Appropriation	728.00
V. H. Grant	728.00
	=====

Fire Department

Appropriation	13,000.00	
Transfer, Reserve Fund	450.00	
Transfer, Public Welfare	180.00	
		13,630.00
Chief	400.00	
Other Engineers	300.00	

Chauffeurs	6,640.00
Call Men	2,822.88
Equipment	1,260.83
Pension	300.00
Fuel	293.01
Supplies	263.91
Still Alarms and Watching Fires	231.50
Electrical Supplies	228.05
Masonry	225.00
Repairs	124.10
Insurance and Telephone	122.81
Superintendent of Fire Alarm	100.00
Gas, Oil, etc.	99.68
Light	90.47
Water and Gas	77.98
Labor	13.50
Plumbing	12.95
Postage and Express	8.01
Laundry	.50

13,615.18

Transferred to Revenue 14.82

13,630.00

=====

Moth

Appropriation	5,384.00
Transfer, Reserve Fund	650.00

6,034.00

Salaries and Wages:

Superintendent	1,200.00
Labor	1,350.75
Clerical	3.00

Equipment and Maintenance:

Equipment	822.39
Gas, Oil, and Truck Repairs	381.51
Repairs to Equipment	35.45

Other Expenses:

Insecticides	1,432.90
Rent and Telephone	313.81
Insurance and Registration	282.09
Hardware and Tools	56.55
Printing and Advertising	44.75
Heater	38.50
Supplies and Postage	23.00
Light	5.00
Express	2.07

 5,991.77

Transferred to Revenue	42.23
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6,034.00

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Tree Warden

Appropriation		765.00
Tree Warden	300.00	
Labor	331.89	
Hardware and Tools	102.06	
Gas, Oil, and Repairs	10.02	
Insecticide	8.80	
Printing	5.00	
Expressing	.35	

 758.12

Transferred to Revenue	6.88
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765.00

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Weights and Measures

Appropriation		528.00
Sealer	350.00	
Auto Hire, Gas and Oil	134.14	
Equipment and Supplies	31.27	
Stationery and Postage	8.27	
Advertising	3.75	
Telephone	.45	
	<hr/>	
	527.88	
Transferred to Revenue	.12	
		528.00
		<hr/> <hr/> <hr/> <hr/> <hr/>

Forest Warden

Appropriation	300.00	
Transfer, Reserve Fund	150.00	
Refund	1.00	
		451.00
Fighting Fires	332.50	
Equipment and Supplies	58.70	
	<hr/>	
	391.20	
Transferred to Revenue	59.80	
		451.00
		<hr/> <hr/> <hr/> <hr/> <hr/>

Clam Commissioner

Appropriation		1,500.00
Salary	1,200.00	
Other Expenses:		
Gas, Oil and Repairs	128.52	
Equipment	38.50	
Printing and Advertising	31.00	

Labor	12.00	
Supplies	6.71	
Trucking	4.00	
	<hr/>	
	1,420.73	
Transferred to Revenue	79.27	
		1,500.00
		=====

Bounty on Seals

Appropriation		150.00
Bounties	80.00	
Transferred to Revenue	70.00	
		150.00
		=====

HEALTH AND SANITATION

Health

Appropriation		5,970.00
General Administrative:		
Chairman	100.00	
Other Members	150.00	
Agent	600.00	
Postage and Express	17.68	
Supplies	11.69	
Printing and Advertising	11.25	
Telephone	1.35	
Quarantine and Contagious Disease:		
Loss of Wages	228.00	
Medical Attendance	42.00	
Drugs and Medicine	14.76	

Tuberculosis:

Board and Care	1,555.40
Child Hygiene:	
Director	150.00
Nurse	300.00

Inspection:

Inspector of Milk:

Salary	400.00
Milk Analysis	83.91

Inspector of Animals:

Salary	175.00
--------	--------

Other Expenses:

Garbage Collection	1,600.00
Car Fare and Travel	124.00
Disposal of Dead Animals	44.00
Ambulance Service	22.00
	<hr/>
	5,631.04
Transferred to Revenue	338.96

5,970.00

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Cable Memorial Hospital

Appropriation	2,500.00
Cable Memorial Hospital	2,500.00
	<hr/>

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Essex Sanatorium

Appropriation	3,073.66
Maintenance	3,073.66

=====

Mosquito Control

Appropriation	850.00
Commonwealth of Massachusetts	850.00

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Highway

Appropriation	23,000.00	
Refund	43.60	
		23,043.60

Administration:

Superintendent	2,000.00
Clerical	190.75
Insurance	1,152.42
Equipment and Supplies	141.80
Telephone	123.34
Auto Registration	16.00

General:

Labor	7,106.70
Tar, Road Oils, etc.	3,759.63
Equipment and Repairs	2,331.37
Gravel, Stone, etc.	2,075.55
Gasoline and Oil	1,344.30
Tools and Supplies	723.58
Trucks, Teams, etc.	714.90
Traffic Supplies and Signs	409.08

Building Expense:

Repairs and Supplies	544.34
Fuel, Water and Light	195.97

Other Expense.

Rent	165.00
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Express	7.70	
Wharf	6.00	
Other	18.00	
	<hr/>	
	23,026.43	
Transferred to Revenue	17.17	
		23,043.60
		=====

Highway, Snow Plows

Transfer, Soldiers' Relief	350.00
Expended, Purchase of Snow Plow	350.00
	=====

Chapter 90 Construction, Topsfield Road

Appropriation	3,500.00	
Construction from County	3,500.00	
Contribution from State	7,000.00	
		14,000.00
Labor	4,809.58	
Trucks and Equipment	2,705.43	
Bituminous Products	2,305.26	
Stone	2,014.00	
Culvert	718.37	
Sand and Gravel	672.38	
Catch Basin Grates and Frames	167.25	
Brick	104.50	
Cement	48.51	
Clerical	32.10	
Curbing	30.00	
Gas and Oil	4.25	
	<hr/>	
	13,611.63	
Balance forwarded to 1942	388.37	
		14,000.00
		=====

Chapter 90 Maintenance, Topsfield and Linebrook Roads

Appropriation	1,500.00	
Contribution from State	750.00	
		2,250.00
Stone, Gravel and Sand	674.92	
Tar, Road Oil, etc.	611.54	
Labor	297.95	
Trucks and Machinery	195.74	
Guard Rails and Posts	92.47	
	<hr/>	
	1,872.62	
Balance forwarded to 1942	377.38	
		2,250.00
		=====

Snow Removal

Appropriation	6,500.00	
Transfer, Reserve Fund	99.14	
		6,599.14
Labor	2,965.41	
Trucks, Teams and Plows	1,894.31	
Equipment and Repairs	314.28	
Gas, Oil, etc.	151.37	
Sand and Road Salt	98.60	
Clerical	3.30	
	<hr/>	
	5,427.27	
Transferred to Revenue	1,171.87	
		6,599.14
		=====

Walters Snow Fighter

Balance, January 1, 1942	14,382.00
Charles N. Wood Company	14,382.00
	=====

Street Lighting

Appropriation	6,400.00
Ipswich Municipal Light Plant	6,400.00
	=====

Traffic Rules and Regulations

Balance, January 1, 1942	60.70
Supplies	14.50
Advertising	4.75
	<hr/>
	19.25
Balance forwarded to 1942	41.45
	60.70
	=====

CHARITIES AND SOLDIERS' BENEFITS

Public Welfare

Appropriation	27,600.00
Refunds	72.44
	27,672.44

Administration:

Agent	1,026.89
Members of Board	450.00
Clerical	735.00
Physician	600.00
Travel	96.98
Telephone	84.57
Postage and Supplies	46.86
Legal	20.00

Insurance	15.00
Equipment Repairs	8.00
Dues	4.00

Outside Relief:

Cash Allowances	6,543.00
Other Cities and Towns	2,012.94
Groceries and Milk	1,812.93
Medicine and Medical	895.40
Rent	762.00

Board and Care

Fuel	494.86
State Institutions	432.43
Burials	100.00
Clothing	25.32
Lights	16.44

Commodity Store Expense:

Trucking	543.00
Contribution to U. S. Government	388.94
Rent	300.00
Supplies	117.10
Fuel	56.00
Telephone	55.16
Ice	16.05
Lights	6.00

18,340.39

Transferred to Treasurer and
Collector

1,500.00

Transferred to Highway Department
—Surfacing Avenue,
High School

1,500.00

Transferred to Civilian		
Defense Committee	500.00	
Transferred to Police Department	459.00	
Transferred to Fire Department	180.00	
Transferred to Revenue	5,193.05	
		27,672.44
		=====

Old Age Assistance

Appropriation	24,000.00	
Refunds	28.40	
		24,028.40
Cash Allowances	21,585.66	
Other Cities and Towns	724.30	
Burials	700.00	
Hospitals	48.00	
Supplies	3.17	
	<hr/>	
	23,061.13	
Transferred to Revenue	967.27	
		24,028.40
		=====

Aid to Dependent Children, 1941

Appropriation		4,500.00
Cash Allowances	3,554.00	
Transferred to Revenue	946.00	
		4,500.00
		=====

U. S. Grant Old Age Assistance, Administration

Balance, January 1, 1941	66.34	
Grants, Federal Government	650.21	
		716.55

Agent	357.71	
Clerk	273.00	
Postage	74.56	
	<hr/>	
	705.27	
Balance forwarded to 1942	11.28	
		716.55
		=====

U. S. Grant Old Age Assistance

Grants, Federal Government	19,480.41	
Refunds	67.00	
		19,547.41
Cash Allowances	18,665.23	
Agent	28.85	
Clerk	21.00	
	<hr/>	
	18,715.08	
Balance forwarded to 1942	832.33	
		19,547.41
		=====

U. S. Grant Aid to Dependent Children, Administration

Balance, January 1, 1941	41.15	
Grants, Federal Government	108.33	
		149.48
Postage	78.70	
Agent	28.85	
Clerk	21.00	
	<hr/>	
	128.55	
Balance forwarded to 1942	20.93	
		149.48
		=====

U. S. Grant Aid to Dependent Children, Aid

Balance, January 1, 1941	297.66	
Grants, Federal Government	2,137.34	
		2,435.00
Cash Allowances	2,111.50	
Balance forwarded to 1942	323.50	
		2,435.00
		=====

State Aid

Appropriation		480.00
Cash Allowances	470.00	
Transferred to Revenue	10.00	
		480.00
		=====

Military Aid

Appropriation	1,000.00	
Transfer, Reserve Fund	315.00	
		1,315.00
Cash Allowances	1,185.00	
Transferred to Revenue	130.00	
		1,315.00
		=====

Soldiers' Relief

Appropriation		4,500.00
Cash Allowances	1,093.00	
Groceries and Provisions	566.88	
Rents	418.35	
Fuel	213.43	
Medical Services	120.25	
Medical Supplies	61.56	
Clothing	49.35	

Professional Services	15.00	
Dues	2.00	
	<hr/>	
	2,539.82	
Transferred to Highway, Snow Plows	350.00	
Transferred to Local		
Defense Committee	500.00	
Transferred to Revenue	1,110.18	
		4,500.00
		=====

Soldiers' Graves

Appropriation	175.00
Labor	175.00
	=====

SCHOOLS AND LIBRARY

Education

Appropriation	100,610.00	
Feoffees Grammar School	2,000.00	
Refunds, Telephone	22.69	
		102,632.69

General Expense:

Superintendent	3,104.10
Clerks	1,198.00
Truant Officer	300.00
Telephone	295.55
Postage, Convention Expenses	108.75
Travel	107.06
Trucking and Express	105.41
Census Taker	100.00

Expenses of Instruction:

Teachers' Salaries	65,097.62
Textbooks and Supplies	4,902.34

Health:

Salaries	1,600.00
Expenses	64.06

Americanization Classes:

Salaries	342.00
Expenses	35.00

Expenses of Operating School Plant:

Janitors' Salaries	6,807.60
Fuel	3,968.31
Electricity	801.42
Water	281.50
Gas	182.29

Maintenance and Repair of Buildings
and Equipment

	3,662.37
Furniture and Fixtures	876.98
Tuition	645.60
Support of Truants	104.00
Transportation	6,842.27
Diplomas and Graduation	117.01
Insurance	959.24

 102,608.48

Transferred to Revenue 24.21

102,632.69

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Scholarships

From Cowles Fund	250.00
Barbara Kirk	1.25
A. Emerson Wade	1.25

=====

250.00

Barbara Kirk	125.00	
A. Emerson Wade	125.00	
		250.00
		=====

Library

Appropriation		3,200.00
Salary and Wages	1,455.19	
Books and Periodicals	883.76	
Insurance	299.35	
Fuel	165.16	
Repairs, Equipment and Supplies	158.34	
Light	142.86	
Book Binding	89.81	
Trucking	3.50	
Water	2.00	
	<hr/>	
	3,199.97	
Transferred to Revenue	.03	
		3,200.00
		=====

John C. Kimball Fund, Income

From John C. Kimball Fund	12.58
Ipswich Public Library	12.58
	=====

PARKS AND PLAYGROUNDS

Parks

Appropriation		700.00
Labor	423.63	
Plants and Fertilizer	124.95	

Supplies	52.07
Gas and Oil	30.87
Repairs	27.21
Water	24.00

 682.73

Transfer to Revenue	17.27
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700.00

=====

Playgrounds

Appropriation	1,091.00
Transfer, Reserve Fund	50.00

1,141.00

Labor	794.34
Supplies, Materials and Equipment	218.77
Rentals (Bleachers)	50.00
Insurance	25.20
Supervision	25.00
Repairs to Equipment	14.40
Truck Hire	13.00

 1,140.71

Transferred to Revenue	.29
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1,141.00

=====

Martha I. Savory Fund

From Martha I. Savory Fund	12.75
Shrubs	12.75

=====

UNCLASSIFIED

W. P. A. Projects

Balance, January 1, 1941	4,289.61	
Appropriation, 1941	30,000.00	
Refund	1.50	
		34,291.11

=====

Administration

Salaries	1,800.00
Clerical Service	252.11
Telephone	92.29
Supplies and Equipment	47.60
Travel and Expenses	36.61
Gas and Oil	12.06
Expressing	9.00
	<hr/>
	2,249.67

Argilla Road Water Extension

Pipe	10,344.64
Hydrants	944.64
Truck Hire	870.00
Fittings	791.32
Tools and Supplies	492.23
Labor	155.50
Oil and Fuel	40.00
Express and Freight	30.58
	<hr/>
	13,668.91

Argilla Road Drainage

Truck Hire	470.00
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Tools and Supplies	138.83
Engineering	92.67
Labor	80.00
Rental of Equipment	23.60
	<hr/>
	805.10

East Street Improvement

Truck Hire	4,854.70
Gravel	2,402.30
Shovel	1,310.00
Labor	1,185.25
Tools and Supplies	717.40
Bulldozer	581.21
Bituminous Products	354.22
Lumber	294.46
Plans and Surveys	263.00
Sand and Stone	134.26
Police	128.50
Gas, Oil and Coal	126.10
Grates and Frames	39.72
Brick	36.25
Mason	36.00
Express	.55
	<hr/>
	12,463.92

Sewing Project

Contribution	330.00
Rent	245.00
Supplies and Equipment	142.86
Expressing	17.50
Supervision	9.54

Lights	6.72
Labor	4.00
	<hr/>
	755.62

Library Project

Clerical Services	416.58
Supplies and Equipment	145.22
Expressing	1.00
	<hr/>
	562.80

Fellows Road Water Extension

Truck Hire	460.00
Supplies	30.70
	<hr/>
	490.70

Clam Reseeding Project

Boat Hire	394.00
Tools and Supplies	44.28
Supervision	18.00
Equipment	12.00
Truck Hire	5.00
	<hr/>
	473.28

New Drainage Project

Plans and Surveys	303.00
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Nursery School Project

Groceries, Provisions and Ice	112.48
Instructors	74.50
Transportation of Provisions	3.00
	<hr/>
	189.98

Soldiers' Graves Registration

Rental of Equipment	58.50
Supplies	21.97
	<hr/>
	80.47

Surveys and Plans

Surveys and Plans	69.50
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Rent of Building for Storage

Rent	60.00
------	-------

Federal Music Project

Contribution	44.40
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Street Survey Project

Clerical Services	33.00
-------------------	-------

Vermette Court Water Extension

Fittings	20.79
	<hr/>

Total Expenditures	32,271.14
Balance forwarded to 1942	2,019.97

34,291.11

=====

Phyllis Gauthier Claim

Transfer, Reserve Fund	225.00
Phyllis Gauthier	

225.00

=====

Memorial Day

Appropriation	300.00	
Transfer, Reserve Fund	2.37	
		302.37
Band	125.00	
Flowers	112.00	
Supplies	50.37	
Labor	15.00	
		302.37
		=====

Town Clock

Appropriation		75.00
Care and Maintenance		75.00
		=====

Memorial Building

Appropriation		2,250.00
Janitor	1,300.00	
Insurance	418.48	
Fuel	285.78	
Supplies	70.21	
Lights	32.87	
Repairs	32.55	
Gas	24.41	
Water	9.30	
Labor	6.00	
Trucking	3.00	
Spraying	1.00	
	2,183.60	
Transferred to Revenue	66.40	
		2,250.00
		=====

Alice Heard Property. Purchase

Appropriation	4,300.00
Purchase of land and buildings on South Main Street	4,300.00
	=====

R. T. Crane, Jr. Picnic Fund. Picnic

From Crane Fund	1,373.15
Refreshments	524.45
Transportation, Boat	415.00
Transportation, Auto	48.75
Carpentry	170.25
Tent Hire	55.00
Supplies	48.42
Trucking and Teaming	28.00
Equipment	25.00
Police	25.00
Life Guards	25.00
Printing	6.50
Gas and Oil	1.78
	1,373.15
	=====

Ipswich Beach Title Examination

Balance, January 1, 1941	500.00
To examination of records preparing Report and cash paid in matter of title of Town of Ipswich to land and ways on Castle Neck, Ipswich Beach	500.00
	=====

Skating Rink

Balance, January 1, 1941	400.00
Rental of Equipment	57.50

Labor	40.00	
Surveys and Plans	28.50	
Materials	6.78	
	<hr/>	
	132.78	
Balance forwarded to 1942	267.22	
		400.00
		=====

High School Avenue Surfacing

Transfer, Public Welfare		1,500.00
Sundry Persons	25.50	
Balance forwarded to 1942	1,474.50	
		1,500.00
		=====

Fox Creek Dredging

Appropriation		5,000.00
Commonwealth of Massachusetts		
Department of Public Works		5,000.00
		=====

Town Dump, Care and Maintenance

Appropriation	250.00	
Transfer, Reserve Fund	50.00	
		300.00
Trucks and Shovel	130.50	
Labor	67.58	
Equipment and Supplies	37.37	
Expressing	2.86	
	<hr/>	
	238.31	
Balance forwarded to 1942	61.69	
		300.00
		=====

Tax Title Possessions

Transfer, Reserve Fund	51.20
Insurance	51.20
	=====

Civilian Defense Committee

Transfer, Soldiers' Relief	500.00	
Transfer, Public Welfare	500.00	
		1,000.00
Supplies	82.64	
Materials	59.02	
Printing	37.91	
Postage	30.90	
Fuel	15.44	
Telephone	14.69	
	<hr/>	
	240.60	
Balance forwarded to 1942	759.40	
		1,000.00
		=====

Air Raid Warden School

Transfer, Reserve Fund	70.00
Transportation	70.00
	=====

Premium on Loan

Premium on Highway Equipment Loan	71.88
Cost of preparing bonds	20.50
Balance forwarded to 1942	51.38
	71.88
	=====

Reserve Fund

Appropriation		3,500.00
Moth Department	650.00	
Selectmen	500.00	
Fire Department	450.00	
Cemetery Department	350.00	
Military Aid	315.00	
Phyllis Gauthier Claim	225.00	
Forest Warden	150.00	
Law	100.00	
Snow Removal	99.14	
Air Raid Warden School	70.00	
Tax Title Possessions	51.20	
Playground Committee	50.00	
Town Dump	50.00	
Town Clerk	50.00	
Assessors	25.00	
Memorial Day	2.37	
	<hr/>	
	3,137.71	
Transferred to Revenue	362.29	
		3,500.00
		=====

ENTERPRISES AND CEMETERY

Electric Light Operations

Balance, January 1, 1941	17,937.61	
Receipts	112,378.60	
Transfer, Depreciation Fund	43,540.70	
		173,856.91

Payments:

Materials and Labor	134,405.23	
Maturing Debt	7,000.00	
Interest	432.50	
	<hr/>	
	141,837.73	
Transferred to Town	11,000.00	
Transferred to Depreciation Fund	12,857.50	
Balance, December 31, 1941	8,161.68	
		173,856.91
		<hr/> <hr/> <hr/> <hr/> <hr/>

Electric Light, Guaranteed Deposits

Balance, January 1, 1941:

Deposits	2,681.49	
Interest Accrued	1,707.66	
		4,389.15

Receipts:

Deposits	382.00	
Income	110.41	492.41

Refunds	318.00	
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Balance, December 31, 1941:

Deposits	2,745.49	
Interest Accrued	1,818.07	
		4,881.56
		<hr/> <hr/> <hr/> <hr/> <hr/>

Water Department

Balance, January 1, 1941	5,677.72	
Collections	26,311.14	
Loan Authorized	25,000.00	
Charged to James D. Reilly, Collector	271.97	
		57,260.83

Payments:

Labor and Materials	20,981.45
Notes	3,000.00
Interest	832.50

 24,813.95

Balance Forwarded to 1942:

Water Surplus	7,174.91
Loans Authorized, Not Executed	25,000.00

57,260.83

=====

Cemetery

Appropriation	3,700.00
Receipts	1,173.61
Transfer, Reserve Fund	350.00

5,223.61

Superintendent	1,200.00
Labor	2,863.51
Equipment	462.79
Truck Maintenance	175.85
Insurance	137.28
Plants and Fertilizer	113.30
Materials, Tools and Supplies	105.21
Sharpening Tools	42.80
Gravel and Sand	42.50
Water	36.00
Telephone	27.04
Printing and Postage	10.50
Due Trust Fund at Bank	3.00

 5,219.78

Transferred to Revenue 3.83

5,223.61

=====

Cemetery Road Surfacing

Appropriation		856.00
Bituminous Products	409.70	
Trucks and Equipment	225.00	
Labor	192.30	
Sand and Gravel	29.00	
		856.00

=====

INTEREST AND MATURING DEBT

Interest

Appropriation		3,798.38
Temporary Loans:		
Anticipation of Revenue	214.61	

General Loans:

New High School	1,800.00
Shatswell School	850.00
Emergency Loan	275.00
Burley School	170.00
Memorial Building	100.00
Highway Equipment	60.00
New High School Equipment	18.38

Other Loans:

Tax Title	263.44
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 3,751.43

Transferred to Revenue	46.95
------------------------	-------

3,798.38

=====

Maturing Debt

Appropriation	17,700.00
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General Loans:

New High School	6,000.00
Shatswell School	4,000.00
1939 Emergency Loan	3,000.00
Burley School	2,000.00
Memorial Building	2,000.00
New High School Equipment	700.00

17,700.00

=====

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '41	Appropriation and Loans	Cash Receipts
Moderator		100.00	
Selectmen		2,812.50	
Auditing and Accounting		2,100.00	
Treasurer and Collector		6,360.50	27.61
Treasurer and Collector (Special Work)			
Assessors		2,538.00	
Law		600.00	
Town Clerk		1,776.00	
Election and Registration		1,319.00	
Town Hall		3,382.90	
Police		14,145.00	
V. H. Grant Pension		728.00	
Fire		13,000.00	
Moth		5,384.00	
Tree Warden		765.00	
Weights and Measures		528.00	
Forest Warden		300.00	1.00
Clam Commissioner		1,500.00	
Bounty on Seals		150.00	
Health		5,970.00	
Cable Hospital		2,500.00	
Essex Sanatorium		3,073.66	
Mosquito Control		850.00	
Highway		23,000.00	43.60
Highway—Snow Plows			
Chapter 90, Topsfield Road 1937	11.84		
Chapter 90, Topsfield Road Construction 1941		3,500.00	
Chapter 90, Topsfield & Linebrook Roads Maintenance 1941		1,500.00	
Chapter 90, Mill Road 1937	216.62		
Chapter 90, Mill Road 1938	166.77		
Snow Removal		6,500.00	
Walters Snow Fighter	14,382.00		
Street Lighting		6,400.00	
Traffic Rules and Regulations	60.70		
Public Welfare		27,600.00	72.44
Old Age Assistance		24,000.00	28.40
Aid to Dependent Children—1941		4,500.00	
U. S. Grant O. A. A.—Administration	66.34		650.21
U. S. Grant O. A. Assistance			19,547.41
U. S. Grant A. D. C.—Administration	41.15		108.33
U. S. Grant A. D. C.—Aid	297.66		2,137.34
State Aid		480.00	
Military Aid		1,000.00	
Soldiers' Relief		4,500.00	

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1941

Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '41
	100.00			
500.00	3,270.49		42.01	
	2,075.16		24.84	
	6,173.82		214.29	
1,500.00	591.00			909.00
25.00	2,544.44		18.56	
100.00	626.45		73.55	
50.00	1,803.07		22.93	
	1,218.68		100.32	
	2,904.08		478.82	
459.00	14,491.52		112.48	
	728.00			
630.00	13,615.18		14.82	
650.00	5,991.77		42.23	
	758.12		6.88	
	527.88		.12	
150.00	391.20		59.80	
	1,420.73		79.27	
	80.00		70.00	
	5,631.04		338.96	
	2,500.00			
	3,073.66			
	850.00			
	23,026.43		17.17	
350.00	350.00			
				11.84
10,500.00	13,611.63			388.37
750.00	1,872.62			377.38
				216.62
				166.77
99.14	5,427.27		1,171.87	
	14,382.00			
	6,400.00			
	19.25			41.45
	18,340.39	4,139.00	5,193.05	
	23,061.13		967.27	
	3,554.00		946.00	
	705.27			11.28
	18,715.08			832.33
	128.55			20.93
	2,111.50			323.50
	470.00		10.00	
315.00	1,185.00		130.00	
	2,539.82	850.00	1,110.18	

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

	Balance Jan. 1, '41	Appropriation and Loans	Cash Receipts
Soldiers' Graves		175.00	
Education		100,610.00	2,022.69
Scholarships			250.00
Library		3,200.00	
John C. Kimball Fund—Income			12.58
Parks		700.00	
Playgrounds		1,091.00	
Martha I. Savory Fund			12.75
W. P. A. Projects 1940	4,289.61		
W. P. A. Project 1941		30,000.00	1.50
Green Street Dam	100.00		
Godditt Drainage	257.75		
Resurfacing—Topsfield Road and Central Street	.66		
Phyllis Gauthier Claim			
Memorial Day		300.00	
Town Clock		75.00	
Memorial Building		2,250.00	
Alice Heard Property—Purchase		4,300.00	
R. T. Crane, Jr. Picnic Fund—Picnic			1,373.15
Ipswich Beach Title Examination	500.00		
Skating Rink	400.00		
High School Avenue Surfacing			
Fox Creek Dredging		5,000.00	
Town Dump—Care and Maintenance		250.00	
Tax Title Possessions			
Civilian Defense Committee			
Air Raid Warden School			
Premium on Loans			71.88
Reserve Fund		3,500.00	
Electric Light Operations	17,937.61		112,378.60
Electric Light Depreciation	43,540.70		
Electric Light Guaranty Deposits,			
Interest Accrued	1,707.66		110.41
Water Department	5,677.72		26,311.14
Cemetery Department		3,700.00	1,173.61
Cemetery Road Surfacing		856.00	
Interest		3,798.38	
Maturing Debt		17,700.00	
State Tax		18,480.00	
County Tax		11,719.39	
State Parks and Reservations	19.30	284.09	
Veterans' Exemptions			
	89,674.09	380,851.42	166,334.65

DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1941

Credit Transfer	Cash Payments	Debit Transfer	Transferred To Revenue	Balance Dec. 31, '41
	175.00			
	102,608.48		24.21	
	250.00			
	3,199.97		.03	
	12.58			
	682.73		17.27	
50.00	1,140.71		.29	
	12.75			
	4,282.33			7.28
	27,988.81			2,012.69
				100.00
				257.75
				.66
225.00	225.00			
2.37	302.37			
	75.00			
	2,183.60		66.40	
	4,300.00			
1,373.15	1,373.15			
	500.00			
	132.78			267.22
1,500.00	25.50			1,474.50
	5,000.00			
50.00	238.31			61.69
51.20	51.20			
1,000.00	240.60			759.40
70.00	70.00			
	20.50			51.38
		3,137.71	362.29	
43,540.70	141,837.73	23,857.50		8,161.68
12,857.50		43,540.70		12,857.50
				1,818.07
25,271.97	24,813.95			32,446.88
350.00	5,219.78		3.83	
	856.00			
	3,751.43		46.95	
	17,700.00			
	18,480.00			
	11,924.26			204.87*
	290.60			12.79
	44.79			44.79*
101,046.88	587,276.14	75,524.91	11,766.69	Cr. Bal:
				63,588.96
				*Deficits:
				249.66

TOWN OF IPSWICH—BALANCE SHEET, DECEMBER 31, 1941

GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash:		Temporary Loans:	
In Banks and Office	\$ 67,316.14	In Anticipation of Revenue	\$100,000.00
Cash Discrepancy:		Tailings	182.05
James D. Reilly, Treasurer	\$ 4,862.59	Premium on Loans	51.38
James D. Reilly, Collector	10,725.26	DogLicenses - Due County	1.80
		Recovery - Old Age Assistance	100.00
Accounts Receivable:		Tax Title Redemptions Reserved for	
Taxes:		Payment of Debt	5,671.18
Levy 1933	\$ 107.36	Sale of Town Property Fund	25.00
Levy 1934	321.41	Highway Machinery Fund	1,938.31
Levy 1935	381.41	Sale of Cemetery Lots Fund	567.50
Levy 1936	322.40	Federal Grants:	
Levy 1937	377.20	Old Age Assistance:	
Levy 1938	1,825.73	Administration	\$ 11.28
Levy 1939	6,458.75	Assistance	832.33
Polls 1940	315.22	Aid to Dependent Children:	
Personal 1940	2,310.98	Administration	20.93
Real Estate 1940	23,213.41	Assistance	323.50
Polls 1941	367.00		
Personal 1941	4,768.13		
Real Estate 1941	59,867.14		
			1,188.04
		Electric Meter Guarantee Deposits	2,745.49
		Electric Meter Guarantee Deposits Interest	1,818.07
Motor Vehicle Excise Taxes:		Overestimate:	
Levy 1932	\$ 77.87	State Parks and Reservations Tax	12.79
Levy 1933	198.48		

Levy 1934	291.99				
Levy 1935	263.27				
Levy 1936	485.05				
Levy 1937	630.45				
Levy 1938	480.72				
Levy 1939	404.55				
Levy 1940	390.10				
Levy 1941	1,669.29				
					4,891.77
Special Assessments:					
Moth 1934	\$ 14.70				
Moth 1936	.70				
Moth 1937	1.20				
Moth 1939	71.35				
Moth 1940	177.65				
Moth 1941	230.10				
					495.70
Tax Titles and Possessions:					
Tax Titles	\$34,543.15				
Tax Possessions	1,577.33				
					36,120.48
Departmental:					
Town Hall	\$ 5.00				
Town Property	1,029.50				
Telephone	97.12				
Ambulance	1,016.00				
Health	1,663.61				
Moth	2,102.15				
Highway	229.00				
Sidewalks	72.00				
Temporary Aid	3,223.95				
					7,052.62
Unexpended Appropriation Balances:					
Treasurer and Collector -					
Special Work	\$ 909.00				
Chapter 90, Topsfield Road 1937	11.84				
Chapter 90, Topsfield Road 1941	388.37				
Chapter 90, Mill Road 1937	216.62				
Chapter 90, Mill Road 1938	166.77				
Chapter 90, Maintenance, Topsfield and Linebrook Roads	377.38				
Traffic Signs and Regulations	41.45				
Goditt Drainage	257.75				
Resurfacing Topsfield Road and Central Street	.66				
Green Street Dam	100.00				
W. P. A. Projects	2,019.97				
Skating Rink	267.22				
Care and Maintenance of Town Dump	61.69				
High School Avenue Surfacing	1,474.50				
Civilian Defense Committee	759.40				
					7,052.62
Electric Light:					
Operations	\$ 8,161.68				
Depreciation	12,857.50				
					21,019.18

Old Age Assistance	1,333.97	Water Department:	
Aid to Dependent Children	65.67	Loans Authorized and	
State Aid	470.00	Not Issued	\$25,000.00
Military Aid	1,132.50	Available Surplus	7,065.18
Cemetery	1,303.50		<hr/>
			32,065.18
Electric Light		Reserve Fund - Overlay Surplus	1,839.41
Water	\$14,784.90		
Water Liens Added to		Overlays - Reserved for Abatements:	
Taxes 1937	169.89	Levy 1936	\$ 109.90
Water Liens Added to		Levy 1937	377.20
Taxes 1938	311.50	Levy 1938	1,825.73
Water Liens Added to		Levy 1939	4,625.16
Taxes 1939	582.73	Levy 1940	1,312.15
Water Liens Added to		Levy 1941	2,762.23
Taxes 1941	853.22		<hr/>
Water Liens	1,543.07		
Tax Titles - Water Liens	1,878.29		11,012.37
State Aid to Highways	20,123.60	Revenue - Reserved Until Collected:	
County Aid to Highways	382.85	Motor Vehicle Excise	\$ 4,891.77
Unprovided for or Overdrawn Accounts:	128.53	Special Assessment	495.70
Overlay Deficits:		Tax Title	36,120.48
1934	\$ 20.00	Departmental	13,743.97
1935	6.00	Electric Light	22,388.32
County Tax	204.87	Water	20,123.60
Veterans' Exemptions	44.79		<hr/>
			97,763.84
Loan Authorized	275.66		
	25,000.00	Surplus Revenue	22,036.80
	<hr/>		<hr/>
	\$307,091.01		\$307,091.01
	== == ==		== == ==

DEBT ACCOUNTS

Net Funded or Fixed Debt	\$ 181,700.00		\$
Highway Equipment Loan			12,000.00
Shatswell School Loan			16,000.00
Burley School Loan			2,000.00
New High School Loan			84,000.00
New High School Equipment Loan			700.00
Tax Title Loan—1939			12,000.00
Tax Title Loan—1940			7,000.00
Municipal Relief Loan—1939			8,000.00
Electric Light Loans			16,000.00
Water Loans			24,000.00
			=====
	\$ 181,700.00		\$ 181,700.00
			=====

TRUST FUNDS

Trust Funds, Cash and Securities	\$ 93,508.00		\$
Martha I. Savory Fund			318.76
Eunice Caldwell Cowles Fund			10,169.84
Richard T. Crane, Jr. Picnic Fund			29,427.22
John C. Kimball Fund			500.00
Mrs. William G. Brown Animal Fund			2,109.40
Marianna T. Jones Fund			763.90
Dow Memorial Boulder Fund			127.15
Cemetery Perpetual Care Funds			50,091.73
			=====
	\$ 93,508.00		\$ 93,508.00
			=====

Town Property, 1941

	Land	Buildings
High School	\$ 10,000.00	\$ 265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	40,000.00
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmery	4,000.00	2,000.00
Dennison School	500.00	2,000.00
Wharf Property	3,350.00	1,000.00
Public Grounds	32,500.00	
Public Grounds	32,500.00	
Great Neck	8,300.00	
Woodland—Linebrook	125.00	
Woodland—Common Fields	75.00	
	\$ 76,600.00	\$ 657,000.00

In addition to the property enumerated above, there is the shore, beach and other valuable property given to the Town by the Commoners, the value of which is not estimated. The value of the Water and Electric Light Departments will be found in the reports of those departments.

1634

1942

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.
FOR THE YEAR ENDING DECEMBER 31, 1941
and the
THREE HUNDRED AND EIGHTH YEAR
of the
TOWN'S INCORPORATION



*Chronicle Publishing Co., Printers
Ipswich, Mass.*

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1941.

VITAL STATISTICS

During the year 1941 the births numbered 173, an increase of 14 from the previous year:

Males 94

Females 79

Parents residing in:

Ipswich	103	Gloucester	8
Essex	30	Georgetown	1
Rowley	22	Topsfield	2
Hamilton	6	Boxford	1

Fathers born in:

Ipswich	46
Massachusetts	89
United States	16
British Prov.	16
Greece	2
Italy	1
Unknown	3

Mothers born in:

Ipswich	44
Massachusetts	96
United States	13
British Prov.	12
Greece	1
Ireland	3
England	1
Sweden	1
Italy	1
Scotland	1

173

173

Marriages

Total number received and recorded 113

Grooms born in:		Brides born in:	
Ipswich	39	Ipswich	39
Massachusetts	45	Massachusetts	55
United States	13	United States	16
British Prov.	10	British Prov	1
Greece	2	Germany	1
Turkey	1	Greece	1
Armenia	1		
Germany	1		
Belgium	1		
<hr/> 113		<hr/> 113	

Deaths

During the year 1941 the deaths numbered 88, a decrease of 17 from the previous year:

Males 50

Females 38

The following persons were, at the time of death, over eighty years of age:

Luther Edwin Burnham (Essex)	91 yrs.	10 mos.	9 days
Frederick W. Bousley	88 yrs.	3 mos.	2 days
Austin L. Lord	82 yrs.		
Drusilla A. (Smith) Perkins	90 yrs.		
Catherine Burns	80 yrs.		
Frederick G. Waters	80 yrs.		
Caroline E. Horton	85 yrs.	11 mos.	
Joseph William Willcomb	81 yrs.	5 mos.	6 days
Harry B. Bachelder (Florida)	84 yrs.	10 mos.	10 days
Elizabeth B. Russell	100 yrs.	9 mos.	9 days
Isaac E. B. Perkins	88 yrs.	7 mos.	

NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the Clerk of the town or city in which such child is born.

Section 8. A parent . . . who neglects so to do for ten days after the time limited therefore . . . shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is

Called to Chapter 280, Section 1

Acts of 1912

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the city or town, in which the birth occurred, a notice stating the date and place of birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the foregoing vital statistics.

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove legitimacy.

To show when the child has the right to enter school.

To show when the child has the right to seek employment under child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have the right to take Civil Service Examinations.

To make possible statistical studies of health conditions.

The following licenses were granted through this office:

Amusement	24
Amusement—Strand Theatre	1
Agents Licenses, Class 1 Motor Vehicle	4
Agents Licenses, Class 2 Motor Vehicle	1
Agents Licenses, Class 3 Motor Vehicle Junk	1
Auctioneer	1

Billiard and Pool	1
Bowling	2
Hawkers and Peddlers	2
Innholders	7
Junk	4
Wines and Malt Beverages	4
Seasonal License—All Alcoholic	2
Seasonal License—Wines and Malt Beverages	2
Retail Bottle Store—Wines and Malt Beverages	3
Retail Bottle Store—All Alcoholic	2
Restaurants—All Alcoholic	2
Hotel Licenses—All Alcoholic	3
Club	6
Druggist	4
Victuallers Licenses	29
Dog Licenses	426
Resident Citizen Fishing	52
Resident Citizen Hunting	182
Resident Citizen Sporting	30
Resident Minor and Female Fishing	5
Resident Citizen Trapping	13
Resident Citizen Trapping—Minor	1
Resident Citizen Sporting—Free	14
Lobster and Crab	5
Duplicate	4

For the benefit of the owners and keepers of dogs, the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 289 of 1932 and Chapter 320 of 1934:

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following,

if the dog is kept in Boston, in the office of the police commissioner, or if kept in any other town, in the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tag shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at a cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought, from another state or county any dog licensed under the laws thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period the foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL,

Town Clerk.

Report of Fire Department

To the Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department:

Total number of alarms	208
Still alarms	145
Bell alarms	63

There were 19 alarms sounded from street boxes and 44 transmitted from the station.

26,850 feet of 2½ inch and 2,000 feet of 1½ inch hose were used, as well as 684 feet of ladders.

17,765 gallons of water from the booster tanks and 33 gallons of chemicals from extinguishers were used.

The total mileage covered by the apparatus on fire runs was 584.9 miles.

Engine 1 made	4 runs
Engine 2 made	64 runs
Engine 3 made	165 runs
Ladder truck made	57 runs

The number of building fires was 27, chimney fires 12, grass fires 2, brush fires 70, dump fires 32, oil burners 14, false alarms 3, and there were 40 other calls.

The property loss by fire amounted to \$22,609.50 and the insurance paid was \$19,247.53.

The total of 208 alarms was the largest that the department ever had in any one year.

The largest single loss was at the Marcorelle Block fire on September 30.

Fires at the Town Dump were responsible for the large number of dump fires.

The Town of Rowley sent us help three times during the year and the Town of Hamilton once, for which we sincerely thank them.

During the year we purchased 500 feet of 2½ inch and 250 feet of 1½ inch hose. We also had the ramp in front of the apparatus doors cut down to make an easier approach. The fire alarm line along Estes Street to Box 63 had to be replaced. A new magneto for the ladder truck and some new tires for Engine 2 were unexpected expenses.

This year we recommend, on account of the existing emergency, the purchase of 1,000 feet of 2½ inch and 1,000 feet of 1½ inch hose so that in case we do have an air raid we will have it to work with. A portable flood light outfit is a necessary piece of equipment and we should have had one before. A portable pump large enough to handle 1½ inch hose would be valuable in this emergency as well as at other times.

It will be necessary this year to rebuild the fire alarm line from Lord Square along High Street to Box 19 near the overhead bridge and the line from the corner of Liberty and Washington Street to Mt. Pleasant Avenue has caused considerable trouble because of the trees. We would like to eliminate that

stretch by going up Pleasant Street along Brownville to Mt. Pleasant.

A request for a fire alarm box at Little Neck by the residents there at a town meeting last year was referred to the Board of Engineers by the meeting, and we find that it will cost approximately \$2,000. to run that line and install a box there. You all know the large amount of property (assessed value \$186,775.) and the unsatisfactory telephone connections that exist there now. If the spending of that amount of money for this purpose will help prevent a disastrous fire there by providing means of transmitting an alarm much quicker than is possible now, it will be worth while. We think it will, and we will recommend that expenditure.

Respectfully submitted,

EDWARD H. SMITH

SAMUEL W. ATHERLY

LIONEL SHEPPARD

Board of Fire Engineers.

Report of Police Department

To the Honorable Board of Selectmen:

Gentlemen:

I respectfully submit the following report which covers the activities of the Police Department for the year ending December 31, 1941.

In regard to the routine civilian police work, the appended chart will show that, with minor additions, the police were called upon to perform much the same work as in previous years.

Last summer, prior to the opening of our schools, some thought was given to the safety of the school children. Following a conference with the Superintendent of Schools and a representative of the Chamber of Commerce, traffic signs cautioning motorists were placed in the vicinity of the schools, and other protective measures were also applied.

The motor vehicle parking problem in the business district of the town has improved but is not completely remedied. With the coming of a motorized unit of the United States Army into Ipswich, the problem has been further aggravated. We are adopting all possible measures to relieve the congestion in this area, especially at the busier hours. An ideal solution, as recommended by traffic engineers, for the best interests of the community would be to create a parking lot in this vicinity.

In accordance with our policy of maintaining neat police rooms, I recommend that some improvements be made. At present, one of the rooms is being used as an administrative

office of the Civilian Defense Committee ,and on this account visitors to our quarters are frequent. In addition, numerous townspeople come to us for assistance and advice; therefore, a neat environment is a necessity.

In connection with the present national emergency, the police department finds itself with important additional duties. At the request of the Civilian Defense Committee, we have formed the Ipswich Auxiliary Police. This is a group of twenty-five volunteers who are being trained to assist the regular law enforcement agency in case of need during the wartime emergency. The Town of Ipswich, due to its location, is now considered by military authorities to be in the combat zone; therefore, it is imperative that the police, in line with other civilian defense agencies, be prepared for any eventuality.

In concluding this report, I want to thank the members of the Board of Selectmen for the cooperation that they have given to our department during the past year.

Respectfully submitted,

FRANK MACHAJ

Chief of Police.

Total number of arrests:

January	25
February	24
March	19
April	20
May	13
June	25
July	33
August	26
September	28

October	12	
November	12	
December	15	
Total arrests	—	252

Classification of Crime:

Assault	6
Threats and Intimidations	1
Breaking glass	1
Larceny, and attempt	4
Using motor vehicle without authority	2
Town by-laws, violating	11
Default	6
Delinquency	10
Disturbing the peace	5
Driving a motor vehicle to endanger life	4
Driving a motor vehicle while intoxicated	21
Drunkenness	118
Fornication	4
Violation of gaming laws	10
Illegitimate Child Act	1
Fish and game laws, violating	7
Motor vehicle laws, violating	18
Traffic rules, violating	12
Tramps, vagrants	10
Motor Fuel Law, violating	1
Total	252

Disposition of cases:

Appealed	4
Committed to House of Correction	16
Fined	77
Defaulted	8
Discharged	13

Filed	61
Turned over to outside Police Departments	17
Received suspended sentences	30
Probation	14
Released	12
	<hr/>
Total	252

Miscellaneous:

Assistance rendered to persons in distress	6
Automobiles reported stolen	6
Automobile accidents investigated by police	49
Automobile licenses suspended	48
Automobile registrations revoked	10
Ambulance calls	126
Buildings reported entered	16
Buildings found opened and secured	78
Complaints investigated by police	1,788
Children found and returned to parents	5
Committed to Danvers State Hospital	7
Miles patrolled by cruising car	26,200
Miles covered by ambulance	1,100
Persons struck by automobiles	10
Persons reported missing	15
Stolen automobiles recovered	7
Summons served by police	134
Warrants served by police	18

Inventory of Police Department:

Automobile	1
Ambulance	1
Dragiron sets	1
Radio receiving set	1
Flashlights	10
Handcuffs	9
Pistols	9
Riot gun	1
Rifle	1

Report of Superintendent of Streets

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Highway Department for 1941.

The general maintenance of the highways varies little from year to year as we have a very small percentage of permanent highways and therefore a great deal of time is necessary to maintain them. Surface treatment is planned for the streets where the greatest traffic is and then general repairs, such as patching, scraping and graveling.

We have one hundred twenty-seven (127) streets and roads, covering approximately seventy and twenty-six hundredths (70.26) miles.

Type:	Macadam	Oiled	Gravel
Miles:	12.83	34.47	22.96

The first three months—January, February and March—the department plowed snow, sanded streets and sidewalks, and opened waterways that water ould run off before freezing. It was also important to clear a number of catch basins. When the weather was warm enough, considerable patching was attended to. Each year, as the traffic increases, the sanding problem becomes more important as a great deal of sanding is done at night when it freezes. This expense increases each year.

The new Walters truck with the new plows had only two bad storms to test its value. It has proved that it will be an

asset to the Town in more ways than one. If the department is notified in time, in case of sickness or fire, the Walters will clear the way under very severe conditions.

Unless the abuttor clears his sidewalks it will soon be necessary to get two or three tractors and sidewalk plows. Each year it is more difficult to get horses enough to do this work. At the present time four pairs of horses are doing the work that ten pairs of horses used to do.

The last two months—November and December—it was necessary to put up snow fences, get the snow removal equipment, and stock sand piles for the winter.

In April the department began the spring cleaning program and patched the streets where it was needed before surfacing.

Thirty-eight streets were surfaced with tar or asphalt, using approximately 45,000 gallons. Eighteen hundred tons of sand were used for covering.

The streets surfaced with tar or asphalt were Boxford Road (part), Willowdale, Pleasant, Estes, Kimball, Brownville, East, Riley, Poplar, Wood's Lane, Meeting House Green, Elm, River Court, Peatfield, First, North Main, Second, Fourth, Fifth, Sixth, Kimball Avenue, Town Farm Road (part), Warren, Manning, Newmarch (part), Cogswell, Sawyer, Wainright, Waldingfield Road (part), Candlewood (part), High Street Annex, Heartbreak (part), Beach Causeway, Brown, Maple, and Appleton Park (part.)

Sections of sixteen streets were treated with calcium choride to lay the dust, using about twelve (12) tons. The streets treated were Blaisdell, Boxford Road, Broadway Ext., Cleveland, Eagle Hill, Grant, Labor-in-Vain, Masconomet,

Mile Lane, Newmarch, Newbury, Old England, Old Right, and Paradise.

Forty-two streets were scraped and shaped up as needed, twenty-six streets were graveled in sections. forty-five streets were cold patched where pot holes appeared in the oiled surfaces. Two streets were widened. Six culverts were repaired, nine sidewalks were graveled in sections, and eight sidewalks were repaired. Guard rails were repaired on seven streets.

Sweeping has increased yearly from extra sand used in the winter time. It is quite important that we do our street cleaning early in the spring before the sand is washed into the catch basins.

Traffic line marking has increased as it is now necessary to do them two and sometimes three times a year.

For some unknown reason a number of street signs disappear each year and have to be replaced. This year thirty-two signs were replaced. Twelve new signs were made up, painted and lettered.

The catch basins have been cleaned from one to five times as they are filled with debris. Several repairs were needed for damage caused from tree roots and broken pipes.

The two wooden bridges were replanked where needed and guard rails repaired on the other bridges. Labor-in-Vain bridge will soon have to be closed to traffic as the abutments are spreading and the wooden girders have decayed beyond repairing.

The construction on (East Street) Jeffrey's Road Causeway has improved the condition there a great deal. The short bad curves were eliminated to one gradual curve. The road

was raised high enough to be above the high tides. A certain amount of settling is expected and will have to be raised accordingly.

The Chapter 90 Maintenance, sections of Topsfield Road and Linebrook Road, were treated with RC3-4 and covered with pea stone. Two hundred twenty feet of wooden guard rail was replaced with cement posts and wire cable which should last for a number of years.

Thirty-five hundred feet of mixed-in-place stone was constructed on Topsfield Road Chapter 90 Construction. The road was excavated, widened, banked and graveled where needed. Two inches of stone were then mixed with RC3. Nine hundred feet of drainage were laid, also four hundred feet of side drain.

TABULATION OF TIME EQUIPMENT WORKED, 1941

	Miles	Hours	Gals. Gas	Qts. Oil
Truck No. 1	12,221	2,310	1,783	55
Truck No. 2	11,023	2,299	1,558	52
Truck, Walters	688	227	433	41
Grader		936	1,846	56
Roller		526	898	35
Tractor, Cletrac		507	572	35
Tractor, Fordson		37	37	8
Mixer		108	52	4

INVENTORY, DECEMBER 31, 1941

No.		Amount
1	Cart, two horse	25.00
1	Cart, watering	25.00
1	Forge and anvil	30.00
	Snow fence, 7,000 feet	700.00
1	Grader, Whier	75.00
1	Grader, Rome	2,500.00
2	Hones, Road	100.00

1	Kettle, Tar	25.00
1	Loader, Gravel	300.00
1	Road, Machiner	75.00
1	Mixer, Cement	150.00
2	Plows, Road	25.00
3	Plows, Blade Snow	800.00
1	Plow V-shaped truck	1,240.00
1	Plow V-shaped tractor	800.00
1	Plow, one-way snow	470.00
1	Plow, tractor sidewalk	75.00
6	Plows, sidewalk	375.00
1	Roller, stone two horse	25.00
1	Roller, gasoline	2,000.00
1	Sweeper, two horse	50.00
3	Screens, gravel	15.00
1	Shovel, scoop tractor	20.00
1	Tractor, Cletrac	2,250.00
1	Tractor, Fordson	50.00
2	Trucks, dump	1,600.00
1	Truck, Walters	9,000.00
1	Truck, Pickup	450.00
1	Wagon, oil	25.00
1	Machine, sanding	50.00
1	Street Marker	175.00
1	Derrick, hand	100.00

23,600.00

Other Tools and Supplies

3,452.28

27,052.28

I want to take this opportunity to thank all those who have cooperated with the Highway Department.

Respectfully submitted,

FRANCIS E. WOOD

Superintendent of Streets

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report for the year ending December 31, 1941.

Work performed from January 1 to December 31, 1941,

Scales	Ad- justed	Sealed	Not Sealed	Con- demned
inclusive:				
Platform over 10,000	3	6		
Platform, 100 to 5,000	12	33		
Counter, 100 to 5,000	1	5		
Counter, under 100	5	22		1
Beam, 100 100 to 5,000		1		
Beam, under 100	1	11		1
Spring, 100 to 5,000	2	8		
Spring, under 100	25	34	1	3
Computing, under 100	7	31		1

Scales	Ad-justed	Sealed	Not Sealed	Con-demned
Person weigher, (slot)		15		
Prescription	2	4		
Jewellers	1			
Weights				
Avoirdupois	8	235		
Apothecary		62		
Metric		19		
Troy		30		
Automatic Liquid Measuring Devices				
Gas Pumps	7	61		3
Stops on Pumps		119		
Gasoline Meter systems		58		
Oil Pumps		26		
Tank Truck				
Meter Systems	5	11		
Kerosene Pumps		27		
Molasses Pumps		1		
Grease measuring Pumps		13	1	
Yard sticks		9		
Total	79	841	3	9

Trial weighing and measuring of commodities sold or put up for sale.

Article	Total Number Tested	Number Correct	Number Incorrect Under	Over
Beans	39	39		
Bread	109	42	22	45
Butter	70	58	12	
Charcoal (bags)	10	10		
Coal (bags)	75	36	39	
Coke (bags)	10	10		
Confectionery	32			32
Dry commodities	59	33	19	7
Flour	10	10		
Fruits and vegetables	43	16	27	
Kindling wood in bags, paper	30	30		
Lard	30	30		
Oil in cans, 1qt., 2 qt., 1 gal. and 5 qts.	935	935		
Hams and meats wrapped in paper	29	11	18	
Potatoes	33	33		
Spinach, wrapped in (bags)	7	4	3	
Cakes	59			59
Sugar	47	47		
Milk bottles, ½ pt., 1 pt. and 1 qt.	750	750		
Totals	2,377	2,094	140	143

There have been fewer peddlers around this year, due to the fact that industrial centers are booming on National Defense contracts. This condition likewise applies throughout the State.

I have cooperated with the State and Federal governments with all their requests for data on National Defense. One item

out of many was the listing of all bulk storage tanks, names and addresses of owners, location and capacities of tanks, and whether located above or under ground.

The usual listings of reweighing commodities sold or put up for sale appear in my report. I have collected and turned over to the Town Treasurer \$121.56—the largest amount ever collected. A steady increase in this amount has been reflected every year since I assumed this position.

I would like to make a suggestion that persons buying any commodities do not buy by weight markings on the package, but pay for actual weight as they see it weighed.

Numerous complaints have been investigated by my department resulting in two court cases; one for peddling without a license and the other for short weight in the sale of coal. Both persons pleaded Nolo, which was accepted by the Court, and a \$10 fine was lodged against each and paid by the defendants who came from Mattapan and Stoneham.

I have had the cooperation of the State Department in the person of Inspector Jones, also all Town officials have cooperated with my department, for which I am very grateful.

I want to thank the Honorable Board of Selectmen for the privilege of heading this department, and I am pleased to present my report which justifies their consideration in my behalf.

Respectfully submitted,

WILLIAM J. H. EWING

Sealer of Weights and Measures.

Report of Board of Health

To the Citizens of Ipswich:

Following is a list of contagious diseases reported to the Board during the year:

Bacillary Dysentery	12
Chicken Pox	4
Dog Bites	14
Dog Bites requiring serum	3
Epidemic Meningitis	2
German Measles	14
Measles	50
Mumps	1
Lobar Pneumonia	16
Scarlet Fever	7
Whooping Cough	24
Total	147

1941 has been a year of many outbreaks of communicable disease. We feel that the people should get health-minded and give every assistance possible to the Board and to those who are working in their interest, as many cases were traced to carelessness.

First, we had a very serious outbreak of grippe and bad colds, during February and March of last year; at one time we were on the verge of closing down all the schools. One day the outbreak would seem to abate and the following day a quick rise would threaten action. The highest percentage of school children out at one time reached 22%, together with

two school teachers; also noticeable was the high number of grown-ups thrown out of work in the Hygrade and Hayward factories during this flurry. Your Board was in constant touch with the school authorities and other officials and we feel the right action was taken as the decline was very rapid.

During the summer months we had another serious outbreak which demanded quick action in stopping the spread of Bacillary Dysentery. We state here that through the splendid cooperation of Dr. Ernest Archibald, District Health Officer, we were able to keep this disease in check, at a slight cost to the Town.

Fall came and another outbreak fell upon us. This time Measles was very prevalent. A recent article in the newspaper by the Board explained that situation. We are including that article as part of this report.

There has been, and still is, a mild epidemic of Measles, which through carelessness has gone on unabated. Unless these cases are reported by the doctors and parents, your Board cannot keep a check on them.

All contagious diseases regardless what their nature might be are subject to being reported.

To the doctors or physicians—Chapter 111 Section 111 of the General Laws. If a physician knows that a person whom he visits is infested with smallpox, diphtheria, scarlet fever or any other disease declared by the department dangerous to the public health, he shall immediately give written notice thereof, over his own signature, to the Board of Health of the town: and if he refuses or neglects to give such notice he shall forfeit not less than fifty nor more than two hundred dollars.

To the householder or parent—Chapter 111 Section 109 of the General Laws. Whoever knows that a person in his family or house is sick of smallpox, diphtheria, scarlet fever or any other infectious disease declared by the department dangerous

to the public health shall forthwith give notice thereof to the Board of Health of the town where he dwells. Whoever violates any provision of this section shall be punished by a fine of not more than one hundred dollars.

The Board wishes to stress and emphasize the need of this cooperation during the war emergency that we are now passing through when most anything can happen, when food, clothing and heating shortages may occur, when disease can be spread by our enemies, when health conditions are at their lowest ebb, when we must act first and not after if we are to prevent disaster. We ask you to please cooperate with your health authorities and the Civilian Committee on Health, who are endeavoring to have Ipswich prepared for any emergency.

The Board has no intentions of causing any hardships on anyone, especially the farmers and milk producers. We know that they are struggling for a livelihood, also that it is practically impossible to get equipment for pasteurizing plants, but if any serious outbreak occurs during this war as did in the last, your Board will, and we feel we will be justified, apply any protective health measures. We will declare an emergency and require that all milk sold in the Town must be pasteurized. (This will be an emergency law only and will be in effect until ruled otherwise by your Board.)

We ask all milk dealers not having pasteurizing plants to make arrangements in case of any emergency or contact the Health Board or the Committee on Health, Civilian Defense Headquarters.

Our Child Hygiene program, under the direction of Dr. Collins and Miss Riley, is showing good results and we recommend that the clinic work be continued.

We are most pleased with the action of the Board of Selectmen in granting the Board of Health a room of their own

which was greatly needed. We feel it will prove a great benefit in carrying on our work.

We wish to thank all those who helped in any way in making our duties a pleasure during the year.

Our best wishes to "Ken" Damon as we called him, who worked so many years for your Board.

Respectfully submitted,

LAWRENCE M. KING, Chairman

FRANK L. COLLINS, M. D.

PAUL M. JODOIN, Member and Clerk

Report of Clam Commissioner

To the citizens of the Town of Ipswich the following is the report of the Clam Commissioner for the year ending December 31, 1941:

Clamming for the year 1941 could only be called fair insofar as the production was concerned, but the substantial rise in prices to the digger made it an average year financially. Due to the fact that the greater part of our flats are filled with a very heavy setting of seed clams makes it very difficult to find clams that were in those flats when the seed came; therefore, there is a heavy drop in production. When a condition like this exists there is very little that can be done about it except to wait until the seed matures. Some of these beds are now being dug into and it is hoped that by midsummer a large part of them will be ready for digging.

The closing and opening of flats was not as successful this year as in other years. This was due to the fact that we had to open them in the middle of the summer for one month and when we closed them again they did not have time to level down before we had to open them for winter digging.

We had a W. P. A. seeding project in operation for a short time in the spring and I think it as very successful. When the clams were planted in April and May they were from one-half to one inch in length. When they were dug in December they were from two to two and one-half inches. The real value of this project will not be known for some time, for we have to wait and see if nature will seed them. These clams were all planted in flats that have never had clams in them and they grew fine.

We issued 225 permits up until January 1. Of this number a great many have since gone into our armed forces or in defense work so that we have now (December 31) about fifty digging.

There have been very few violations of the clam laws this year. This is due to the fine cooperation given me by the diggers for which I wish at this time to thank them.

The future of the clam industry in Ipswich can be determined by time only. We have every reason to believe that with the large amount of seed clams that are now in the flats and with proper supervision it should last indefinitely.

I wish at this time to thank the Board of Selectmen, the Town Counsel and all others who have in any way assisted me in the last year.

Sincerely,

HENRY SHAW

Clam Commissioner.

Report of Moth Superintendent

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith my eighth annual report as Moth Superintendent.

A recent survey of most of the woodland areas in Ipswich reveals a comparatively small deposit of egg clusters of the Gypsy Moth, which means that we can look forward to a lighter infestation during 1942 than that of 1941. Small sections of woodland territory appeared quite badly defoliated during the latter part of June in two sections of the town, but seemed to be confined within these two areas. No widespread deposit of eggs into surrounding territory appeared to result from this summer feeding. Conditions in general with regard to this insect were greatly improved as compared with the last few years.

Although the Browntail Moth problem does not compare with what it was years ago, each year the Department cuts several thousand webs of this insect on private property during the winter. The result is that it presents no problem to speak of during the growing season. However, one season of neglect to carry on control measures against this pest would cause a serious outbreak which would in a very short time get entirely out of control. It is, therefore, most important to carry on the fight each year in the suppression of both of the above-mentioned insects, in order to reduce their number to a minimum.

The fight against the Elm Leaf Beetle was very successful during the past year. Two well timed applications of poison applied to the foliage of the trees prevented the beetle from gaining a foothold or causing any appreciable amount of damage to the elms. By the middle of May, the adult beetles emerged from hibernation and flew into the trees in tremendous numbers, and it was at this time that the first application was made. About three weeks later, when the larvae hatched, the second spray was applied with equally devastating effect to the beetles. Nevertheless, we should not take it for granted that the danger from this insect has passed. What the situation will be for 1942 is hard to tell at the moment. I have every reason to believe that a substantial number of adult beetles went into winter quarters late in the season, and they will be our chief concern again this May. It will be quite safe to say, however, that the problem will be less severe than that of last year.

The new truck purchased by the Department last year did splendid work throughout the spraying season. Mounted with the 300 gallon tank, it proved to be a most valuable auxiliary unit for the large shade tree sprayer and truck. Without this new piece of equipment, the Elm Leaf Beetle would have been far more severe than it was. When the danger from this insect is over, the additional equipment will be just as valuable in the control of many others which the Department has to fight when at the peak of their cycle.

There is little to report on the tent caterpillar, satin moth and the canker worm, due to the fact that the peak of their infestations occurred not long ago.

Respectfully submitted,

C. GARDNER CAVERLY,

Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I submit herewith my eighth annual report as Tree Warden.

It is with a certain degree of anxiety that I call your attention to the fact that the much dreaded Dutch Elm Disease has gained a foothold in Massachusetts during the past season. At the moment there appears to be little to report concerning its present status, but tree wardens will undoubtedly be well informed through authentic sources in a short time concerning the progress it has already made within the State. The disease was first discovered in the southwestern part of Massachusetts bordering New York State, and it quite obviously entered from that point.

During the past year careful observation was made by the Federal government as well as by the Department for early signs of the disease. Several trees were tagged and samples of wood taken from them and sent to the government laboratory to ascertain if any of our elms had become infected. As no report was received, it is certain that the trees in question were not carrying the spores of the disease. It should be borne in mind that the Elm Leaf Beetle which is attacking our trees at the present time is not in any way connected with this new threat to our finest of shade trees.

A large quantity of dead wood was removed from trees in various parts of the town during the summer months. A small amount of cabling and bolting of weak branches was also ac-

complished. For several weeks during the fall a large amount of line clearing was performed again for the local electric light plant, in order that efficient service could be rendered to its customers.

Fortunately, there was little storm damage to the public shade trees during the past year. This fact is quite unusual, and can be attributed in a large measure to the lack of rain storms during the summer and fall months.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden.

Report of Park Commissioners

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

During the past year there was no work undertaken that could be considered of a new type. The regular maintenance of the public parks was carried on in the same usual manner.

During the hot dry spell last summer there was little to be done in the way of mowing the various grass plots about the town. Much injury was caused by the lack of rainfall at that time, a good deal of which will be in evidence next year.

The routine planting of tulips in the several beds on the North and South Greens, followed by bedding plants in the spring has been carried on as in former years. We felt it necessary to apply another coat of paint to the flagstaffs during the season, as one in particular was beginning to check very badly.

The plot of land known as Arthur W. Dow Park on the easterly side of Town Hill has had but very little attention in late years. This is due largely to the fact that the Department operates with a very small budget, most of which is used on the lawn areas in the center and south side of the town.

Your Commission has been carrying on for one year with only two active members, since the third member, Mr. Robert Lord, has been engaged in other duties outside of Ipswich for some time. His tenure of office expires this year, and we will be pleased to welcome his successor after the annual election in March.

Respectfully submitted,

C. GARDNER CAVERLY

SAMUEL C. GORDON

ROBERT D. LORD

Park Commissioners.

Report of Town Forest Committee

To the Honorable Board of Selectmen:

The Town Forest Committee herewith submit their annual report.

During the last of April your committee planted a total of five thousand red pine seedlings on the Water Shed property. These trees were given to the town free of charge by the Department of Conservation for the express purpose of reforestation.

On the twelve acres of land located between the Old Right Road and the Newburyport Turnpike some clearing was done preparatory to planting a few hundred seedlings this spring. It will require a few years to change the growth of this tract of land to a more desirable type.

Nothing has been attempted with the five acres on the slopes of Town Hill in the way of planting. Until the boundaries are definitely set and we know where our authority begins and ends, it would appear logical for us to disregard this property for the present.

Respectfully submitted,

C. GARDNER CAVERLY .

SAMUEL C. GORDON

GEORGE E. ROSE

Town Forest Committee.

Report of the Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1941.

During the year there were eighty-three interments in the seven local cemeteries; thirty (30) less than last year.

Receipts from interments \$820.00. There were six four-grave lots, five eight-grave lots and two single graves sold during the year, amounting to \$450.00. Receipts from lots and graves amounted to \$507.50. For the information of the citizens, would say the money derived from the sale of lots and graves goes into a fund called the Cemetery Lot Fund. This Fund, as in all cemeteries, is used only for the purpose of beautifying and making repairs in said cemeteries.

Beginning with the year 1941, maintenance, interments, as well as Perpetual Care, were placed under one unit.

The appropriation for cemetery and interments was \$3,700.00. From the receipts of said interments, the town was reimbursed \$820.00, bringing the operating cost down to \$2,880.00. As Perpetual Care is now handled, it is self-supporting.

From the special appropriation in March, the main avenues in the Highland Cemetery were put in good condition. There were 150 yards of gravel and two coats of tar applied to these, eliminating the many washouts of past years. One using these avenues now must realize this expenditure was money well spent. The cost for same was \$856.00, \$672.50 of which was transferred from the Cemetery Lot Fund.

Due to the present war conditions, I would suggest that we do not plan any extras for this year.

May I take this opportunity to thank all who have in any way helped in making this a successful year.

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries.

INVENTORY OF TOOLS IN CEMETERY, 1942

Lawn mowers	8	Estimated value	80.00
Grind stones	5	" "	25.00
Wheelbarrows	5	" "	30.00
Pails Galvanized	30	" "	6.00
Canvasses	3	" "	30.00
Tamps (2)	2	" "	5.00
Shears	10	" "	7.50
Iron roller	1	" "	10.00
Metal lawn rakes	3	" "	2.25
Wooden lawn rakes	12	" "	10.00
Hoes	6	" "	6.00
Two burner oil heater	1	" "	10.00
Rubber hose	100 feet	" "	6.00
Grub hoes	2	" "	2.50
Baskets	4 1-bu.	" "	6.00
Picks and handles	5	" "	6.00
Scythe	2	" "	2.00
Shovels, long handles	3	" "	3.50
Iron rakes	6	" "	9.00
Sod lifters	2	" "	2.50
Pruners	2	" "	2.50
Hedge trimmers	1	" "	1.50
Long handle trimmers	1	" "	1.50
Chevrolet Truck 1939	1	" "	400.00
Other tools and supplies		" "	75.00

739.75

Report of Civilian Defense Committee

To the Inhabitants of the Town of Ipswich:

In reporting to you on the recent development and present status of the Ipswich Civilian Defense Committee, it will be more helpful to you to keep foremost in mind the necessary elements of conversion of this peaceful New England community into a town of war-time preparations.

It is even more paramount that all of us remember daily that Ipswich is a coastal community, already declared a combat area, that is dotted with defense industries, and in more ways than one our coastal communities are extremely vulnerable.

After the first flush of launching the civilian defense program, the work is an unromantic and tedious one, requiring steady plodding and steadfastness of purpose on the part of all those engaged in it.

It is doubtful if most of the people recognize the sacrifice and labor that the hundreds of local residents are giving so willingly in this work. They have covenanted with each other to do this job, well knowing that it must be done, and it is up to them to see it through.

As frankness is most essential today, I take this opportunity of impressing upon the citizenry of this community the necessity of their volunteering for the many tasks ahead of us. The work cannot be done by a few. More and more volunteers will be needed as we go along.

We must place a new interpretation on the words "individual service." No longer can it mean service to ourselves for ourselves. It must be service to others, and to the community.

Truly it has been said that the whole program of volunteer civilian defense rests on the basic American principle of citizen-action for public service. In other words, the whole job must be done through volunteer service.

On Tuesday night, December 2, we held our first public rally in the Ipswich Town Hall. It was gratifying to see more than 500 residents turn out for this meeting, and gave proof of the growing feeling on their part that the community should have a civilian defense unit capable of giving them the maximum amount of protection.

On the night of December 8 the voters, at a special town meeting, appropriated the sum of \$1,000 for civilian defense, enabling us to go ahead much more rapidly with the difficult task of organization and training of volunteers. In another section of this report an accounting is made of the expenditures we have made to the close of the year 1941.

The establishment of a Report Center was considered the first essential step; this was accomplished and brought into being, and on December 1 it was decided that the Report Center would be located in the Municipal Light & Water Department Building on Elm Street. Communication was established with the District Warning Center in Salem.

By the end of the year there had been a group of 95 men and women appointed Air Raid Wardens, after instruction and taking the oath of allegiance. Likewise, by the close of December, an additional group of 24 men and 22 women were in training as wardens, to be sworn in upon completion of their instruction.

As another part of Air Raid Warden work, special groups were in training at the end of the year for telephone service, numbering 30 men and women. These became necessary, as the town had been divided into 44 sectors, of which 37 had

warden posts by the end of December, with seven more being established.

The burden of the Ipswich Civilian Defense Committee was lightened from the outset by the assignment to The American Legion of the task of establishing and manning an Observation Post in Ipswich. Well over 100 men and women were acting as observers by the close of the year, with the Observation Post first being located on the Ipswich Skeet Field on Paradise Road, and later atop of Town Hill, on Spring Street. Although the Observation Post does not come within the jurisdiction of the Civilian Defense Committee (being operated by The American Legion under the direction of the United States Army) more than a passing word of commendation is due the men and women who so willingly have given of their time and effort for this phase of civilian protection.

By mid-December the Ipswich Civilian Defense Committee was well started on the road to organization, and the Board of Selectmen recommended the appointment of a recruiting officer for the Ipswich unit of the Massachusetts State Guard Reserve, to consist of 45 men, with formation of this unit to proceed as rapidly as possible the first of the year.

More than 200 men and women had volunteered their services at the rally held early in December in the Town Hall, and with these names as a nucleus we started the work of establishing the many necessary committees. Others then volunteered their services and by the close of the year we had seventeen committees functioning as units of the Ipswich Civilian Defense Committee.

These consisted of a Report Center with air raid wardens, an auxiliary fire fighting force, a police and auxiliary police force, motor transportation, gas and contamination squad, medical corps, health and sanitation and social service, first aid,

public utilities, communications, supplies, nurses corps, canteen, evacuation and billeting, publicity, and black-out committee.

The limitation on space forbids going into detail on the work of these groups, and the preparations they have already made to give the maximum in protection to the inhabitants of Ipswich in the event of air raids. The Committee is satisfied that the workers, even with the limited amount of time they have had for training and rehearsal, will give a good account of themselves in the event this community is confronted with an air raid. Both the Observation Post and Report Center are functioning 24 hours a day.

Before the close of the year the Committee was successful in opening an Administrative Office in the Town Hall, located in the office of the Chief of Police. The office is being manned daily, except Sunday, and anyone seeking information as to the activities of the Civilian Defense Committee may apply at this office. More volunteers are constantly needed to properly staff this office throughout the week.

By the close of the year three first-aid stations had been established—one in the Central Fire Station, since changed to the basement of the Manning School, one in the Miralume plant of Hygrade-Sylvania Corporation on Estes Street, and a third in the home of Miss Esther Proctor on Fellows Road.

From the outset the Cable Memorial Hospital was affiliated with the Civilian Defense plan here, as is customary in communities, and this phase of our work is pretty well controlled today.

Your committee has endeavored to proceed both cautiously and conservatively on the expenditure of funds for this work. Whereas many communities throughout the State have already appropriated from \$10,000 to \$70,000 for local civilian de-

fense, your committee were within their appropriation by the close of the year.

We must face the fact, however, that the cost of maintaining an efficient Civilian Defense group is going to cost money, for some of the equipment runs into sizable sums. As far as possible, we are endeavoring to hold off on the purchase of heavy equipment until it is determined what aid, if any, the State and Federal government is to give communities. We are now preparing a budget which is to be presented to the voters at the annual town meeting in March.

From time to time the Civilian Defense Committee issues bulletins, which are published in the press and posted in conspicuous places on buildings and in stores. Stores and buildings have been posted with instructions as to your conduct in the event of an air raid. Your cooperation is urgently needed. Follow instructions and the minimum amount of confusion will follow.

It is vital that you read your newspapers for developments on black-out and other instructions. Until the Massachusetts Committee on Public Safety has perfected smooth-working plans there will be occasional changes in instructions. This is unavoidable. For this reason it is important that you keep posted on the latest developments on Civilian Defense. As rapidly as possible your Committee will issue official instructions to guide you, which should be accepted literally, and followed to the letter.

Instructions on black-out and other phases of civilian defense are orders, not requests. A heavy penalty is provided for failure to obey such regulations. We are at war. Your Committee urges you to obey these rules and regulations.

The committee cannot urge you too strongly to **learn**

your black-out regulations thoroughly. Learn your rules to govern you during an air raid. Learn what to do with incendiary bombs and their extinguishment.

It is obvious that our nation cannot make secure the blessings of freedom to those who come after us if we are reluctant, or afraid, to defend freedom now. You have a very definite part to play in all this. If you are so situated that you cannot volunteer your services, then follow instructions with whole-hearted cooperation.

J. PERRY SMITH, Chairman
Ipswich Civilian Defense Committee.

Sanitary Agent's Report

To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1941:

Complaints received and investigated	164
Contagious disease cards posted	7
Notices to abate nuisances	12
Cesspool and Vault licenses	2
Tallow and soap grease licenses	3
Licenses to keep pigs	3
License to collect garbage	1
Licenses to sell oleomargarine	7
Licenses to manufacture ice cream	3
Pasteurizing licenses issued	4
Milk producers licenses issued	16
Methyl Alcohol licenses issued	11
Dairies inspected	16
Overnight camp inspections	14
Overnight camp licenses issued	7

EBEN B. MOULTON,

Agent, Board of Health.

Report of Milk Inspector

To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1941:

Number of licenses issued to milk dealers	49
Number of samples of milk tested for butter fat	143
Number of samples of milk tested for total solids	125
Number of samples of milk tested for bacteria	124
Number of samples of milk tested for sediment	115
Number of times plants inspected	25

EBEN B. MOULTON,
Milk Inspector.

Report of Inspector of Animals

Board of Health,
Ipswich, Mass.

Gentlemen:

I submit herewith my report for the year ending December 31, 1941.

Number of Cows in Town	656
Number of Young Cattle in Town	235
Number of Cattle brought in from out of State	148
Number of Sheep in Town	89
Number of Goats in Town	30

Respectfully,
G. LORING WOODBURY,
Inspector of Animals.

Report of Child Hygiene

Total number of babies present	171
Number of babies attending for the first time	26
Number of physical examinations given	171
Number advised to see own physician	10
Number advised to see a Pediatrician	1
Number of Follow-up home visits	32

FRANK L. COLLINS, M. D., Director

MURIEL E. RILEY, Reg. Nurse

Assessor's Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

Although the Town appropriated in 1941 a smaller amount than in 1940, the State Tax was larger, as was also the County Tax, and available funds \$9,000.00 less.

With an increase in valuation due wholly to new construction, and not borrowing on Tax Title account as in previous years, the Tax rate increased only thirty cents, namely

\$38.50, as against \$38.20 in the two previous years.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

WORTHINGTON H. MANSFIELD

Assessors of Ipswich.

1941 Recapitulation

Town Appropriations	\$371,744.28
Deficit in 1935 Overlay	12.00
Revenue Deficit 1940	4,719.49
State Tax	18,480.00
State Parks and Reservations	303.39
County Tax	11,719.39
Tuberculosis Hospital Assessment	3,073.66
Overlay 1941	6,125.15
	<hr/>
	\$416,177.36

Estimated Receipts and Available Funds

Income Tax	\$ 26,598.68
Corporation Taxes	6,233.03
Reimbursement on account of State owned land	1,600.98
Gasoline Tax (Acts of 1939)	12,664.23
Motor Vehicle and Trailer Excise	12,731.17
Licenses	4,903.50
Fines	219.62
Grants and Gifts	649.36
Special Assessments	950.65
General Government	1,133.77
Protection of Persons and Property	759.84
Health and Sanitation	1,054.14

Highways	72.37
Charities	14,042.08
Old Age Assistance	13,577.15
Soldiers' Benefits	1,020.00
Schools	5,131.24
Public Service Enterprises (Water Department)	24,450.00
Cemeteries	1,088.65
Interest: On Taxes and Assessments	3,179.97
Veterans' Exemptions	27.26
Tax Title Loan Interest, Chapter 129, Acts 1941	246.27
	<hr/>
	\$132,333.96

Over-estimates of Previous Years

State Parks and Reservations	\$ 19.30
Available funds voted by Town Meeting	11,672.50
	<hr/>
	\$144,025.76

Net amount to be raised by Taxation on Polls and Property	\$272,151.60
Number of Polls—2,103	\$ 4,206.00
Valuation Personal Property (\$514,800) Tax	19,819.81
Valuation Real Estate (\$6,444,730) Tax	248,122.10
Gain, in fractions	3.69
Tax Rate—\$38.50	
	<hr/>
	\$272,151.60

Moth Assessment	\$ 839.45
Water Liens added to taxes	959.03
	<hr/>
	1,798.48
	<hr/>
Committed to Collector in 1941	\$273,950.08

Table of Aggregates

Number of Persons Assessed:

On Personal Estate only	337
On Real Estate only	1,375
On both Personal and Real Estate	111
Number of Persons Assessed	1,823
Number of Polls Assessed	2,103

Value of Assessed Personal Estate:

Stock in Trade	\$139,095.00
Machinery	39,610.00
Live Stock	54,135.00
All other Tangible Personal Property	281,960.00

Total Value of Assessed Personal Estate	\$514,800.00
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Value of Assessed Real Estate:

Land, exclusive of Buildings	\$1,620,680.00
Buildings, exclusive of Land	4,824,050.00

Total Value of Assessed Real Estate	\$6,444,730.00
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Total Valuation of Assessed Estate	\$6,959,530.00
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Tax Rate per \$1,000.—\$38.50

Taxes for State, County, or Town Purposes, including Overlay:

On Personal Estate	\$ 19,819.81
On Real Estate	248,122.10
On Polls	4,206.00

\$272,147.91

Number of Live Stock Assessed:

Horses	100
Cows	636
Yearlings	136
Swine	9
Sheep	22
Fowl	5,995
All Others	28
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses Assessed	1,765

Report of the Board of Public Welfare

To the Citizens of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1941.

BUDGET

There has been a decrease of approximately 40% in the amount of money spent for General Relief in the year 1941 over the previous year. The expenditures for the year 1941 were \$18,340.39, as against the total of \$29,981.35 in 1940. For the year 1942, this department estimates its expenses to be \$17,000.00, still a considerable sum, which is due to the fact that regardless of economic conditions, we have a certain group in the community, who, through no fault of their own, will never be self-sustaining. Employment in 1941 increased greatly, and with conditions as they exist today, everyone who is willing and able to work, should have no trouble finding a job, and thus become self-supporting.

GENERAL RELIEF

Under this category, we have a number of people whose financial status will never change—good times or bad. They are unable to fit into the Defense Program and its opportunities for employment. In fact, for various reasons, they have no way of earning any income and thus relieve the Board of Public Welfare of their care. The cost of providing for this group is almost a fixed charge against the department, with no solution available to relieve the situation.

OLD AGE ASSISTANCE

Our expenditure for this category of aid in 1941 was \$23,061.13, while in 1940 the amount was \$21,427.33—an increase of \$1,633.80. Old Age Assistance will probably increase each year for several years, or until more workers reaching age 65 will be eligible for Social Security Old Age and Survivors' Benefits. Even when these benefits become operative, most of those eligible will have to be supplemented with Old Age Assistance, as only in rare instances will the amounts of Social Security Benefits be adequate for a decent subsistence.

Old Age Assistance was shared in by the Federal Government to the extent of 50% of all allowances up to \$40.00 per month. The State, after the Federal Grant is deducted, reimburses to the extent of two-thirds of the remainder of the expenses in all cases having a legal settlement. In cases having no legal settlement, the State reimburses for the full amount of the remainder, after the Federal Grant is deducted.

The total of the Federal Old Age Grants received by the town was \$19,480.41, reimbursements from the State amounted to \$15,447.61, and from other cities and towns the amount of reimbursements was \$661.85, making the net cost of Old Age Assistance to the town the sum of \$6,136.19.

Recipients Aided January 1, 1941	117	
Applications received during year	22	
	<hr/>	139
Approved	17	
Not approved for following reasons:		
Children able to support	4	
Lack of definite proof of citizenship	1	5
	<hr/>	<hr/>
		134

Discontinued during the year for the following reasons:

Death	13	
Sufficient Income	4	
Moved out of town	5	
Moved to State Institutions	2	24
	<hr/>	<hr/>
Total Cases as of December 31, 1941		110

AID TO DEPENDENT CHILDREN

In Aid to Dependent Children cases, the Federal Government reimburses 50% of the aid given for each child under sixteen years of age, with the maximum amount shared in being \$18.00 per month for the first child and \$12.00 for each additional child under sixteen years of age, and up to eighteen years of age, if regularly attending school. The State reimburses one-third of the total expenses with the local community assuming the balance.

The total Federal Grants received for Aid to Dependent Children were \$2,137.34, and the State reimbursements were \$3,137.35. With a total overall expenditure of \$5,665.50 and reimbursements received amounting to \$5,274.69, the net cost to the town was \$390.81—a very low figure.

Recipients being aided January 1, 1941	12	
Applications received during year	2	
	<hr/>	14
Cases closed during year	1	
	<hr/>	
Cases on hand December 31, 1941		13

COMMENTS

Your Board of Public Welfare is doing everything humanly possible to keep expenditures as low as possible and yet be certain that no one is actually in want. Regardless of who applies for aid, we strive to make sure they are in need of assistance, and when the need is found to exist, it is promptly filled. We try to decide each case on its merits, as very seldom are two cases identical, and then act accordingly.

We wish to thank the various Town Departments for their cooperation and many courtesies. Without the kindly interest and close cooperation of these departments, our work would have been considerably more difficult.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

WALTER E. CALLAHAN

NELSON W. PASCOE

Report of the Surplus Commodity Department

To the Board of Public Welfare:

Gentlemen:

I herewith submit my report of this department for the year ending December 31, 1941. The average case load per month was 405, representing 1,622 persons. During the year we have disbursed over 11,000 articles of clothing and more than 176 tons of food. The following is a list of food and clothing given out by this department:

FOOD

Grape Fruit	24,735 lbs.	Fresh Peaches	9,600 lbs.
Corn Meal	19,000 lbs.	Beets	8,002 lbs.
White Flour	54,487 lbs.	Raisins	7,400 lbs.
Pea Beans	33,800 lbs.	Prunes	4,025 lbs.
White Potatoes	29,600 lbs.	Butter	4,312 lbs.
Wheat Cereal	28,322 lbs.	Apricots	2,000 lbs.
Lard	21,538 lbs.	Smoked Hams	3,490 lbs.
Apples	24,080 lbs.	Eggs	14,800 doz.
Carrots	17,140 lbs.	Grape Fruit Juice	
Graham Flour	14,772 lbs.	(48 oz.)	3,432 cans
Tomatoes	12,096 lbs.	Rice	4,500 lbs.
Cabbage	11,762 lbs.	Celery	350 lbs.

CLOTHING

Bloomers (girls)	504	Union Suits (mens	
Bloomers (womens)	316	and boys)	356
Blouses (boys)	156	Dungarees & Overalls	
Combinations	124	(boys)	167
Diapers	568	Dungarees & Overalls	
Dresses (girls)	1,262	(mens)	758
Dresses (womens)	970	Pajamas (childrens)	219
Layettes	27	Pants (boys)	814
Pants (mens)	445	Night gowns (childrens)	96
Shirts (mens and boys)	1,851	Night shirts (mens)	164
Shorts (mens and boys)	1,124	Pajamas (mens)	382
Slips (womens and girls)	538	Sheets	24
Play Suits	352	Pillow cases	48

In addition to the general distribution, the Nursery School received the following:

Evaporated Milk	480 cans	Canned Peaches	
Canned Apples	192 cans	(12 lb. cans)	42 cans
		Dried Peaches	300 lbs.

Value of Food Products \$29,608.40

Value of Clothing \$7,312.80

Respectfully submitted,

FRANK H. GIRARD

Supervisor Distribution Center.

Report of Forest Warden

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1941:

Supplies and equipment on hand:

Knapsack pump cans	12
Fiber Brooms—New	12
Fiber Brooms—Used	36
Shovels	12
Chemical Hose	100 feet

During the year there were 75 grass, brush and wood fires. This is 39 more than last year.

I wish at this time to thank all individuals who helped us in this work during the year.

Respectfully submitted,

GEORGE W. BROWN,

Forest Warden.

Report of Town Counsel

To the Honorable Board of Selectmen:

Gentlemen:

The following is a report of the Town Counsel for the year 1941.

At the beginning of the year 1941 the only case in the Superior Court where action had been brought against the Town was an action brought by the City of Boston against the Ipswich Welfare Department. The case has been in the court for some time but no trial has yet been held and it is still pending.

Phyllis Gauthier vs. Town of Ipswich. This case was pending from last year but has been settled out of court by mutual agreement. Suit had been brought for \$4,000. on account of claims for injuries sustained by a fall on the sidewalk on Washington Street. The case was settled without trial by the payment of \$300.

During the year 1941 I have been paid a total amount of \$626.45 for services rendered. This covers all payments for legal services and investigations, court cases, opinions, attendance at hearings and preparation of necessary agreements and other papers.

In addition to the various written opinions which I have given the Town Boards, almost every week there have been certain questions which could be answered to the satisfaction of the Boards without written opinions. Some times there are two or three a week. I have made no record of those and have made no charge for them.

During the year past there have been numerous cases which required considerable investigation and sometimes expense incurred while making the investigations. It can readily be

understood that where there is a question upon which there is a difference of opinion by parties interested and one or both parties want to get a legal opinion, it becomes incumbent on the Town Counsel to avoid mistakes, if possible, and make a full and complete investigation and satisfy himself that his interpretation of the law is the correct one before giving such an opinion to the Board or Boards which have requested it. At times it happens that there is no legal precedent or previous court opinion on which a Counsel may rely to answer the questions put to him and it becomes necessary then, after carefully studying all the facts, to give his own opinion without the aid of previous decisions. Such opinions are apt to take considerable time and require a large amount of work, especially as the man holding the position of Town Counsel wants to feel when he is giving an opinion that he has at least done everything possible to know that that opinion is the correct one.

In connection with my work as Town Counsel it becomes necessary to confer often not only with the Police Department but with the members of the various town Boards. For that reason, I have found it best, insofar as possible, to become a regular attendant at the weekly meetings of the Board of Selectmen and be on hand to answer questions if such answers are requested. During the year 1941 I have been present at nearly all the meetings of the Board of Selectmen, being occasionally absent when it could not be avoided. I find that that attendance keeps me in better touch with the various duties of my position.

I am pleased to say that I have always found the various officials and Boards willing and anxious to give me all possible assistance and information. I desire to thank them all for the many courtesies shown me during the many years I have occupied this position.

Respectfully submitted,

GEORGE A. SCHOFIELD,

Town Counsel.

Ipswich, Mass., January 26, 1942

List of Jurors

Appleton, Clifford H., 5 Newmarch Street	Plumber
Austin, A. Elmer, 33 County Street	Jeweler
Bamford, Earle B., 16 Pleasant Street	Shoe Worker
Baxter, Norman E., 8 North Main Street	Clerk
Benedix, George W., 10 Maple Avenue	Salesman
Bolles, Gardiner A., 9 Poplar Street	Bond Salesman
Bond, Herman M., 68 High Street	Agent
Bournazos, Louis, 39 Estes Street	Machinist
Bowen, Henry S., 3 Summer Street	Printer
Boylan, Arthur E., 27 Mineral Street	Clam Dealer
Canney, Charles C., South Village Green	Lumber
Clement, Lewis W., County Road	Salesman
Crafts, Carlton H., 25 Turkey Shore Road	Clerk
Cronin, Frederick E., 11 Liberty Street	Merchant
Clapp, Kenneth H., 25 Turkey Shore Road	Fish Dealer
Dolan, Harry M., 4 Hovey Street	Clerk
Downing, Howard C., High Street	Farmer
Fessenden, Walter D., 43A Turkey Shore Road	Carpenter
Fewkes, Howard E., High Street	Chauffeur
Frederick, Thornton, P., 91 High Street	Inspector
Garrett, Charles S., 22 Wood's Lane	Merchant
Gillis, Edmond P., Perley Avenue	Knitter
Golder, Otho L., 75 Central Street	Salesman
Green, George W., 11 Pleasant Street	Carpenter
Grenier, Alberic E., 32 Putnam Road	Meat Cutter
Grover, Gustavos H., Old England Road	Laborer
Harris, Arthur V., 15 Putnam Road	Chauffeur
Haskell, Edmond R., Labor-in-Vain Road	Engineer
Haskell, Roger W., 4 Lafayette Road	Chauffeur
Hayes, George, 4 Summer Street	Plumber
Henderson, Walter E., 6 Warren Street	Salesman

Henderson, Wayne, 6 Agawam Avenue	Retired
Herrick, Charles W., Old Right Road	Merchant
Hills, John P., 73 Central Street	Knitter
Howard, Harold M., 12 Linden Street	Clerk
Jackson, Harold M., Essex Road	Publisher
Jean, Garland P., 9 Ward Street	Salesman
Johnson, Pearce G., 100 High Street	Artist
Kemp, Charles J., 2 Agawam Avenue	Caretaker
King, Lawrence M., Essex Road	Manager
Kobos, John A., 16 Peatfield Street	Clerk
Langmaid, Samuel D., Heartbreak Road	Machinist
LeClair, Arthur S., 1 Blaisdell Terrace	Salesman
Lovell, Charles L., 4 East Street	Coal Dealer
Mansfield, Robert W., 15 Summer Street	Spar Maker
Marceau, Charles R., 22 Lafayette Road	Knitter
Marcorelle, Arthur P., 34 Central Street	Merchant
Nason, Clyde A., 7 Maple Avenue	Salesman
Oliver, Frank L., 1 Wood's Lane	Stone Cutter
Otis, George T., 14 Mt. Pleasant Avenue	Knitter
Peabody, Ernest O., 34 County Street	Fisherman
Richardson, Warren C., 12 Argilla Road	Clerk
Reedy, Guy A. B., 25 Kimball Avenue	Mason
Singer, Roland L., Currier Park	Mason
Snodgrass, Samuel, 60 High Street	Retired
Somers, Henry W., 3 Grant's Court	Laborer
Stewart, James M., 13 Union Street	Clerk
Warner, Arthur H., 15 County Street	Merchant
Wegzyn, Stanley, 35 Linebrook Road	Machinist
Wells, Edward T., 3 Poplar Street	Bank Clerk
Wile, James L., 17 Wood's Lane	Trucking

Report of Trustees of Memorial Hall

To the Citizens of Ipswich:

A detailed statement of the receipts and expenditures for the year 1941 will be found elsewhere in this Report. We give a brief summary as follows:

Receipts	\$ 2,250.00
Expended	2,183.60
	<hr/>
Unexpended Balance	\$ 66.40

In 1941 we had an increase in the appropriation from \$2,000. to \$2,250. As the Town had voted to have the fire insurance on the building carried for a three-year period instead of one year, thereby making a saving, it happened that the existing policies in 1941 were all at the end of their three-year term and new policies were written for three years more so that the property is now insured against fire for three years. This is what enabled us to reduce the appropriation back to \$2,000. where it was formerly.

We have had the services of the same janitor we had the year before and from observation and reports we are satisfied that the building and the grounds have been well looked after and kept in good condition. We also believe that all parties who have occasion to use the building are well satisfied with the manner in which the janitor has performed his work.

BRAINARD C. WALLACE
 GEORGE A. SCHOFIELD
 WALTER E. HAYWARD
 RALPH C. WHIPPLE
 GEORGE S. STEVENS
 JAMES A. McINNIS

Trustees.

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

We submit the report of the Trust Fund Commissioners for the year 1941.

EUNICE CALDWELL COWLES FUND

Amount of Fund January 1, 1941	\$ 10,164.17
Interest received to December 31, 1941	255.67
	<hr/>
Total	\$ 10,419.84
Cash paid for scholarships in 1941	250.00
	<hr/>
	\$ 10,169.84

The Fund is invested as follows:

Deposited in Salem Savings Bank	5,112.36
Deposited in Institution for Savings, Newburyport	5,057.48
	<hr/>
	\$ 10,169.84

MARIANNA T. JONES FUND

Amount of Fund January 1, 1941	\$ 745.16
Interest received to December 31, 1941	18.74
	<hr/>
	763.90
Deposited in Ipswich Savings Bank	\$ 763.90

MARTHA I. SAVORY FUND

Amount of Fund January 1, 1941 \$ 120.62

Interest received to December 31, 1941:

Ipswich Savings Bank	2.89	
Western Union Telegraph Co.	4.00	6.89
	<hr/>	<hr/>
Total		\$ 127.51
Expended in 1941		8.75
		<hr/>
Balance December 31, 1941		\$ 118.76

The Fund is invested as follows:

Deposited in Ipswich Savings Bank \$ 118.76

This Fund also includes 2 shares of Western Union Telegraph stock, par value \$200.

The purposes for which these Funds were given are as follows:

Cowles Fund.

To help worthy graduates of the High School to continue their education. The money is expended under the direction of the Town Treasurer, the Master of the High School and the Selectmen.

Jones Fund.

This Fund was bequeathed to the Town without any special purpose being given for which it might be used. That left it open to the town meeting to spend it for any legal purpose it saw fit. In past years the Town, in town meeting, has spent \$27,-283.70 towards the expense of the new High School building.

Martha I. Savory Fund.

This was a bequest under a will of a sum of money left to the Town with the right to appropriate the whole or any part of the Fund for the following purpose as given in the will: "For the purchase of the best shrubs and trees to beautify the place." No special place in Ipswich was named in the will.

Respectfully submitted,

GEORGE A. SCHOFIELD

CHARLES E. GOODHUE, JR.

GEORGE C. PARSONS

Trust Fund Commissioners.

REPORTS
OF THE
FUNDS, TRUSTS, TRUSTEES'
AND FEOFFEEES'
OF
IPSWICH, MASS.
FOR THE YEAR ENDING DECEMBER 31, 1941
and the
THREE HUNDRED AND EIGHTH YEAR
of the
TOWN'S INCORPORATION



*Chronicle Publishing Co., Printers
Ipswich, Mass.*

Auditor's Report

To the Citizens of Ipswich:

I submit herewith the annual report of the Cemetery Perpetual Care, Heard, Treadwell, George Spiller, Manning School, R. H. Manning, Feoffees of the Grammar School, Burley, Education, Brown School, Mrs. William G. Brown, John C. Kimball, Richard T. Crane, Jr., Picnic, Eunice Caldwell Cowles, Marianna T. Jones, Martha I. Savory, Elizabeth R. Lathrop and Dow Boulder Memorial Funds as compiled by their respective treasurers. I have examined the various securities comprising these funds and find them to agree with the reports submitted.

BRAINARD C. WALLACE,

Acting Auditor.

Ipswich, Mass., February 1, 1942

Essex, ss.

Then personally appeared Brainard C. Wallace, Acting Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:

Edward S. Cogswell

Justice of the Peace.

My commission expires July 10, 1947.

Cemetery Trust Funds

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
Adams, John P.	100.00	104.24	2.61	3.00	103.85
Allen, Prince A.	100.00	107.63	2.69	2.50	107.82
Andrews	150.00	377.26	9.43	9.00	377.69
Andrews, Reuben	100.00	102.80	2.57	5.00	100.37
Appleton, Francis R.	200.00	200.02	5.00	5.00	200.02
Appleton, Gen. James	250.00	331.37	8.28	8.00	331.65
Archer, Nathaniel	100.00	119.11	2.98	3.00	119.09
Atkinson, Walter S.	50.00	52.45	1.31	1.25	52.51
Atkinson, Wesley B.	50.00	50.00	1.25	1.25	50.00
Bailey, Elizabeth A.	50.00	61.98	1.55	2.00	61.53
Baker & Dixon	90.00	129.23	3.23	3.00	129.46
Baker, Alfred	50.00	50.53	1.26	1.25	50.54
Baker, Charles H.	75.00	90.78	2.27	2.00	91.05
Baker, Isabelle	150.00	150.01	3.01	3.00	150.02
Baker, John	150.00	155.35	3.88	5.00	154.23
Baker, Samuel H.	50.00	50.79	1.27	1.25	50.81
Bamford, Charles W.	50.00	50.00	1.25	1.25	50.00
Bamford, Robert T.	50.00	50.03	1.25	1.25	50.03
Barber, M. E.	50.00	100.00	2.50	2.50	100.00
Barker, G. A. & Austin L. Lord	100.00	100.41	2.51	2.50	100.42
Barnard, Kate S.	200.00	200.34	5.01	4.00	201.35
Barton, A. J.	75.00	81.61	2.04		83.65
Baxter, Emma	50.00	50.01	1.25	1.75	
Baxter, Emma	25.00	25.00	.63		75.14
Baxter, Nellie E.	50.00	50.95	1.27	1.50	50.72
Benedix, Albin	100.00	104.92	2.62	3.00	104.54
Berry, Charles S.	100.00	115.10	2.88	3.00	114.98
Birch	50.00	55.43	1.39	2.00	54.82
Blake, John A.	200.00	200.00	5.00	5.00	200.00
Blake, John H.	100.00	126.37	3.16	4.00	125.53
Blake, John H. (Flowers)	100.00	126.37	3.16		129.53
Blake, Samuel	100.00	184.61	4.62	4.00	185.23

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
Blood, Samuel	50.00	80.67	2.02	2.00	80.69
Bolles, Chester A.	75.00	75.00	1.88	1.75	75.13
Bomer, Caroline E.	100.	146.02	3.65	4.00	145.67
Bond, Hannah S.	75.00	81.51	2.04	2.00	81.55
Bone, Alice H.	50.00	50.24	1.26	1.25	50.25
Bowen, Mary E.	50.00	51.50	1.29	1.25	51.54
Boynton, Warren	50.00	51.22	1.28	1.25	51.25
Bray, Patience H.	100.00	136.53	3.41	4.00	135.94
Brockelbank, Eunice	50.00	50.58	1.26	1.25	50.59
Brockelbank, Jeremiah	50.00	50.00	1.25	1.25	50.00
Brockelbank, William	50.00	50.23	1.26	1.25	50.24
Brown, Aaron F.	50.00	145.02	3.63	3.50	145.15
Brown, Benjamin C.	100.00	112.56	2.81		115.37
Brown, Charles E.	150.00	158.24	3.96	3.00	159.20
Brown, Everett K. and Margaretta	100.00	120.53	3.01	3.00	120.54
Brown, E. Newton	100.00	104.41	2.61	3.00	104.02
Brown, Gardner A.	100.00	103.77	2.59	3.00	103.36
Brown, George	50.00	52.35	1.31	1.25	52.41
Brown, H. B.	75.00	95.03	2.38	2.25	95.16
Brown, John A.	150.00	159.61	3.99	3.00	160.60
Brown, John Allen	100.00	163.09	4.08	4.00	163.17
Brown, John B.	100.00	160.87	4.02	4.00	160.89
Brown, John H.	125.00	140.13	3.50	3.50	140.13
Brown, John M.	100.00	104.13	2.60	2.50	104.23
Brown, Lucy H.	100.00	234.07	5.85	4.00	235.92
Brown, Thomas	100.00	138.72	3.47	3.00	139.19
Brown, William G.	100.00	209.36	5.23	5.00	209.59
Buckley, Arthur	50.00	50.00	1.25	1.25	50.00
Burnham, John A.	75.00	93.77	2.34	2.00	94.11
Burnham, William F.	100.00	100.36	2.51	2.50	100.37
Byrd, Olive	100.00	101.25	2.53	2.00	101.78
Caldwell, Colonel Luther	100.00	100.00	2.50	2.50	100.00
Caldwell	100.00	176.26	4.41	4.00	176.67
Caldwell, Eben	100.00	141.63	3.54	3.50	141.67
Caldwell, F. H.	50.00	57.53	1.44	1.25	57.72

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance</i>	<i>Income</i>	<i>Expended</i>	<i>Balance</i>
		<i>Jan. 1</i>			<i>Dec. 31</i>
Caldwell, Jennet F.	150.00	362.88	9.07	5.00	366.95
Caldwell, Luther	100.00	100.00	2.50	2.50	100.00
Caldwell, Sylvanus	100.00	127.93	3.20	3.00	128.13
Caldwell, Watson H.	75.00	106.66	2.67		109.33
Cameron, Margaret	50.00	50.00	1.25	1.25	50.00
Canney, Sylvanus F.					
Heirs	100.00	112.31	2.81	2.50	112.62
Carey, Michael	100.00	100.03	2.50	2.50	100.03
Carpenter, . M.	75.00	75.92	1.90	1.75	76.07
Caverly	100.00	126.85	3.17	3.00	127.02
Chalmers, James	100.00	108.49	2.71	3.00	108.20
Chambers,					
Charles M.	100.00	120.98	3.02	2.00	122.00
Chapman, Clifford F.	100.00	100.00	2.50	2.50	100.00
Chapman, Edward L.	50.00	52.99	1.32	1.25	53.06
Chapman, Thomas T.	50.00	53.17	1.33	1.25	53.25
Chapman,					
William A.	50.00	50.01	1.25	1.25	50.01
Choate, Henry	50.00	50.00	1.25	1.25	50.00
Choate, John	75.00	78.06	1.95	1.75	78.26
Choate, Johnathan L.	150.00	206.00	5.15	5.00	206.15
Christian, Florence	50.00	50.00	1.25	1.25	50.00
Cilley, John D.	100.00	167.28	4.18	4.00	167.46
Clarke, Catherine	100.00	218.11	5.45	5.00	218.56
Clarke, Daniel	100.00	169.75	4.24	4.00	169.99
Clarke, Phillip E.	150.00	165.95	4.15	4.00	166.10
Coburn	200.00	529.84	13.24	7.00	536.08
Coburn, Lucy C.	200.00	551.35	13.78	8.00	557.13
Cogswell	200.00	758.93	18.97	16.00	761.90
Cogswell E. & T. F.	100.00	124.76	3.12	3.00	124.88
Collins, Abbie	50.00	50.00	1.25	1.25	50.00
Comeau, Eddie	50.00	50.00	1.25	1.25	50.00
Comeau, George A.	75.00	82.18	2.05	2.00	82.23
Conant, Cora B.	50.00	50.00	1.25	1.25	50.00
Condon, Thomas E.	100.00	101.40	2.54	3.00	100.94
Cock, Jennie B.	50.00	50.04	1.25	1.25	50.04
Cook, John	50.00	61.05	1.53	1.50	61.08
Cowles, Eunice					
Caldwell	300.00	493.84	12.35	10.00	496.19
Cowperthwaite,					
Gladys	50.00	50.00	1.25	1.25	50.00

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance</i>	<i>Income</i>	<i>Expended</i>	<i>Balance</i>
		<i>Jan. 1</i>			<i>Dec. 31</i>
Critchley, W. W.	50.00	51.07	1.28	1.25	51.10
Crossley, Harry	50.00	57.32	1.43	4.00	54.75
Cutler, Charles H.	50.00	195.67	4.89	4.00	196.56
Damon, Edwin H.	100.00	124.23	3.11	3.00	124.34
Damon, Harry K. and Robert W. Bolles	100.00	113.62	2.84	3.00	113.46
Dawson	100.00	161.82	4.05	4.00	161.87
Dobson, Clara B.	50.00	64.82	1.62	1.50	64.94
Dodge, Grace M.	100.00	109.99	2.75	2.50	110.24
Dodge, Harry K.	100.00	210.33	5.26	5.00	210.59
Dodge, Ignatius	50.00	50.00	1.25	1.25	50.00
Dodge, James P.	50.00	55.58	1.40	1.50	55.48
Dodge, Martha A.	50.00	50.00	1.25	1.25	50.00
Dodge, Richard F.	100.00	223.78	5.59	5.00	224.37
Davidson, Sarah Goodhue	50.00	50.60	1.27	1.25	50.62
Donlon, Patrick	40.00	43.52	1.09	1.00	43.61
Dorr, Abbie J.	75.00	75.43	1.89	1.75	75.57
Doughty, Howard N.	50.00	50.54	1.26	1.25	50.55
Douglas, John W.	100.00	100.91	2.52	2.50	100.93
Dow, Arthur and Minnie	100.00	105.30	2.63	2.50	105.43
Dow, David F.	50.00	101.57	2.54	2.50	101.61
Downie, Susan L.	100.00	116.04	2.90	2.50	116.44
Duckworth, William	150.00	213.25	5.33	5.00	213.58
Dudley, Josiah	100.00	140.71	3.52	3.00	141.23
Dunham, Bessie	50.00	51.28	1.28	1.25	51.31
Dunneils, Mary R.	75.00	79.15	1.98	2.00	79.13
Durgin, Sarah E.	100.00	151.14	3.78	3.00	151.92
Ellsworth, Benjamin	100.00	102.63	2.57	2.00	103.20
Estes	50.00	50.25	1.26	1.25	50.26
Fall, George	75.00	80.62	2.02	2.00	80.64
Fall, William H.	100.00	101.68	2.54	2.50	101.72
Farley	100.00	222.13	5.55	5.00	222.68
Farley, Eunice and Elizabeth	50.00	65.78	1.64	1.50	65.92
Farley, George E.	100.00	108.71	2.72	3.00	108.43
Farley, Nathaniel R.	100.00	113.66	2.84	2.75	113.75
Farley, Pauline T.	100.00	149.29	3.73	3.00	150.02
Fellows, Abbie M.	50.00	50.05	1.25	1.25	50.05

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance</i>	<i>Income</i>	<i>Expended</i>	<i>Balance</i>
		<i>Jan. 1</i>			<i>Dec. 31</i>
Fellows, Daniel H.	100.00	125.70	3.14	3.00	125.84
Fields, Mary M.	50.00	98.05	2.45	2.00	98.50
Fleming, Mary E. & Winifred M.					
Millard	50.00	50.00	1.25	1.25	50.00
Flitner, Isaac	100.00	100.06	2.50	2.50	100.06
Foss, Eliza A.	50.00	50.22	1.26	1.25	50.23
Foss, John C.	100.00	101.60	2.54	2.50	101.64
Foster, Benjamin F.	100.00	127.30	3.18	3.00	127.48
Foster, Cyrus	50.00	50.08	1.25	1.25	50.08
Foster, Mary A.	50.00	50.00	1.25	1.25	50.00
Foster, Richard R.	100.00	101.69	2.54	2.50	101.73
Fraser, Nora	50.00	51.07	1.28	1.25	51.10
Galbraith, John	100.00	108.28	2.71	3.50	107.49
Galbraith, John and Mary E.	100.00	149.67	3.74	4.00	149.41
Gallagher, James E.	100.00	102.09	2.55	2.50	102.14
Gallagher, John	150.00	154.07	3.85	3.00	154.92
Gallagher, Thomas	150.00	151.38	3.78	3.00	152.16
Giddings	100.00	219.34	5.48	4.00	220.82
Giddings, Charles W.	150.00	195.96	4.90	3.00	197.86
Gilmore, George H.	50.00	87.65	2.19	2.00	87.84
Gilmore, Robert	200.00	414.74	10.37	6.00	419.11
Glasier, Richard R.	50.00	50.43	1.26	1.25	50.44
Goodhue, John W.	100.00	115.98	2.90	3.00	115.88
Goodhue, Samuel J.	50.00	67.72	1.69	2.00	67.41
Goodwin, Silias Henry	100.00	101.69	2.54	2.00	102.23
Goss, Charles H.	50.00	52.48	1.31	2.00	51.79
Gould, William P. and Arthur W.	100.00	183.64	4.59	3.00	185.23
Gove, Robert	50.00	52.56	1.31	3.79	50.08
Grant, Daniel A.	50.00	50.31	1.26	1.25	50.32
Gray & Gracey	100.00	101.67	2.54	2.50	101.71
Grant, Ephreim	50.00	50.48	1.26	1.25	50.49
Greasley, William D.	50.00	50.11	1.25	1.25	50.11
Green, George H.	100.00	103.69	2.59	3.00	103.28
Goodhue, Charles E.	91.00	92.25	2.31	2.50	92.06
Griffin, James	100.00	144.93	3.62	4.00	144.55

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
Gwinn, Sarah M.	50.00	55.51	1.39	2.00	54.90
Gove, Mary E.	75.00	76.40	1.91		78.31
Hanson, Martha E.	200.00	380.99	9.52	8.00	382.51
Hardy, Lois	100.00	109.69	2.74	3.00	109.43
Harris, Daniel R.	100.00	104.18	2.60	3.00	103.78
Harris, Moses	100.00	107.21	2.68	3.00	106.89
Harris, Susan M.	100.00	100.00	2.50	2.50	100.00
Harris, William J. & Emma A. Dodge	100.00	109.75	2.74	3.00	109.49
Hart, George	100.00	100.00	2.50	2.50	100.00
Haskell, George	300.00	510.29	12.76	4.00	519.05
Haskell, Mary	50.00	63.83	1.60	2.00	63.43
Haskell, William & Abigail	50.00	54.35	1.36	2.00	53.71
Hawkes, William W.	100.00	111.51	2.79	3.00	111.30
Hayes, Rebecca G.	50.00	50.00	1.25	1.25	50.00
Hayes, Smith E.	50.00	50.00	1.25	1.25	50.00
Heard, William	100.00	135.92	3.40	3.00	136.32
Hibbert, Martha	50.00	50.00	1.25	1.25	50.00
Hills, Lillian C.	100.00	102.54	2.56	3.00	102.10
Hills, Sarah	75.00	75.28	1.88	1.75	75.41
Hodgkins, Caroline E.	50.00	54.91	1.37	2.00	54.28
Hodgkins, Daniel L.	54.34	54.55	1.36	1.25	54.66
Holland, Thomas	100.00	184.28	4.61	4.00	184.89
Holmes, Henry S.	50.00	117.77	2.94	3.00	117.71
Horton, Joseph I.	100.00	100.03	2.50	2.50	100.03
Hovey	100.00	196.85	4.92	4.00	197.77
Howard, Martha P.	50.00	50.40	1.26	1.25	50.41
Howe, Emerson	100.00	145.76	3.64	3.00	146.40
Hubbard, Aaron W.	75.00	80.77	2.02	2.00	80.79
Howe, Theodore C.	100.00	205.45	5.14	5.00	205.59
Huckins, J. A.	100.00	127.50	3.19	3.00	127.69
Huckins, Nellie Bancroft	100.00	105.93	2.65	2.00	106.58
Hugard, Grace M.	100.00	106.52	2.66	3.00	106.18
Hudgen, Seymour I.	100.00	100.11	2.50	2.50	100.11
Hunt, Lydia A.	100.00	138.16	3.45	3.00	138.61
Jenkins, Rees	75.00	100.40	2.51	2.00	100.91
Jewett, Edward W.	100.00	105.45	2.64	2.50	105.59

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
Jewett, L. S.					
& E. B.	250.00	351.81	8.80	9.00	351.61
Jewett, Nathan	275.00	275.96	6.90	4.00	278.86
Jodrey, Albert	100.00	100.00	2.50	2.50	100.00
Johnson, John A.	100.00	153.07	3.83	4.00	152.90
Johnson, Joseph	50.00	50.09	1.25	1.25	50.09
Jordan, Robert J.	100.00	100.96	2.52	3.00	100.48
Kelly, Charles M.	100.00	100.81	2.52	2.50	100.83
Kendall, James H.	100.00	156.39	3.91	3.00	157.30
Kennedy, Ethel L.	100.00	122.66	3.07	3.00	122.73
Kimball,					
Charlotte M.	100.00	119.74	2.99	3.00	119.73
Kimball, Eben	100.00	293.48	7.34	6.00	294.82
Kinsman	50.00	93.39	2.33	2.50	93.22
Kinsman, George	100.00	226.62	5.67	5.00	227.29
Kimball, Harriett L.	100.00	255.64	6.40	4.00	258.04
Kimball, John C.	300.00	340.57	8.51	3.00	346.08
Kimball, N. S.					
and Eben	100.00	100.00	2.50	2.50	100.00
Kimball, John C.	100.00	103.73	2.59	6.32	100.00
Kimball, William	75.00	79.04	1.98	3.00	78.02
Kinsman, Aaron	50.00	53.54	1.34	1.25	53.63
Kinsman, Gustavus	100.00	105.13	2.63	3.00	104.76
Kinsman, J. Farley	100.00	196.33	4.91	4.00	197.24
Kinsman, Joanna	100.00	153.59	3.84	3.00	154.43
Kinsman, William H.	100.00	124.02	3.10	3.00	124.12
Kinsman, William	166.60	182.14	4.55	3.00	183.69
Kippin, Florence M. &					
Sadie P.					
Goldthrop	100.00	100.54	2.51	2.50	100.55
Lakeman,					
Charlotte L.	100.00	100.15	2.50	2.50	100.15
Lakeman, Hardy	50.00	50.00	1.25	1.25	50.00
Lakeman, Martha	50.00	97.42	2.44	2.00	97.86
Lakeman, Maxwell	100.00	108.70	2.72	2.50	108.92
Lamson, John B.	50.00	95.25	2.38	2.50	95.13
Lane, John	50.00	50.00	1.25	1.25	50.00
Lathrop, Edwin C.	100.00	110.42	2.76	2.50	110.68
Lay, Elsie M.	100.00	102.12	2.55	2.50	102.17
Lemieux, Achelle	50.00	50.32	1.26	1.25	50.33

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
Lindberg, Marcius	50.00	50.39	1.26	1.25	50.40
Lord, Aaron	75.00	79.16	1.98	2.00	79.14
Lord, Asa 2nd	50.00	56.04	1.40	2.00	55.44
Lord, Caroline E.	100.00	110.98	2.77	3.00	110.75
Lord, Ezra	100.00	222.26	5.56	5.00	222.82
Lord, Frank H.	100.00	113.33	2.83	4.00	112.16
Lord, George A.	50.00	60.90	1.52	3.00	59.42
Lord, George E.	100.00	182.73	4.57	4.50	182.80
Lord, Josiah & Lydia H.	100.00	201.75	5.04	4.00	202.79
Lord, Lucy Slade	100.00	110.62	2.77	3.00	110.39
Lord, Luther	100.00	180.08	4.50	4.00	180.58
Lord, Nathaniel, Jr.	75.00	76.27	1.91	2.00	76.18
Lord, Thomas H. Lucretia S.	100.00	100.00	2.50	2.50	100.00
Lord, Walter E.	100.00	137.94	3.44	3.50	137.88
Lord & Bowie	75.00	87.47	2.19	2.00	87.66
Low, Winthrop	50.00	53.91	1.35	2.00	53.26
Lowe, David	25.00	25.78	.64	1.00	25.42
Lummus, Abraham	100.00	108.13	2.70	3.00	107.83
Maher, Elizabeth J.	100	102.24	2.56	2.00	102.80
Maine, Mary Butler	150.00	153.80	3.85	3.00	154.65
Malenfant, Marie	75.00	76.41	1.91	2.00	76.32
Mallard, Albert D.	50.00	50.00	1.25	1.25	50.00
Mann, George A.	100.00	110.67	2.77	3.00	110.44
Mann, Maria	75.00	93.00	2.33	2.25	93.08
Marshall, Joseph	50.00	52.40	1.31	2.00	51.71
Marshall, Mary E.	100.00	122.20	3.06	6.00	119.26
Martin, Everard H.	100.00	101.22	2.53	2.50	101.25
Mayes, William	100.00	100.83	2.52	2.50	100.85
Merrill & Kimball	100.00	110.92	2.77		113.69
Millett & Kimball	200.00	244.35	6.11	6.00	244.46
Milnes, James E.	50.00	50.51	1.26	1.25	50.52
Mitchell, William A.	100.00	107.94	2.70	3.00	107.64
Morehouse, Mary F.	75.00	76.79	1.92	1.50	77.21
Morrill, Edward	50.00	50.08	1.25	1.25	50.08
Morris, Franklin G.	100.00	154.04	3.85	3.50	154.39
Murray, Frank T.	100.00	105.21	2.63	3.00	104.84
McIntire, Dexter	50.00	51.12	1.28	1.25	51.15
Nason, Per	100.00	101.84	2.55	3.00	101.39

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance</i>	<i>Income</i>	<i>Expended</i>	<i>Balance</i>
		<i>Jan. 1</i>			<i>Dec. 31</i>
Newcomb, Jean M.	75.00	75.00	1.88	1.50	75.77
Newman, Abby L.	150.00	151.31	3.78	3.50	151.59
Newman, Benjamin	100.00	141.59	3.54	3.50	141.63
Nourse, John A.	400.00	409.31	10.23	10.00	409.54
Nourse, S. Sophia	100.00	125.01	3.13	9.00	119.14
Noyes & Damon	100.00	109.72	2.74	2.50	109.96
Ordway, Henry S.	75.00	75.49	1.89	1.75	75.63
Palmer, Charles	100.00	121.30	3.03	3.00	121.33
Parsons, Hannah	50.00	93.73	2.34	2.00	94.07
Patterson, Mary J.	100.00	136.81	3.42	3.00	137.23
Peabody, Johnanna	50.00	50.00	1.25		51.25
Peabody, Moses and Ezekiel	100.00	170.16	4.25	4.00	170.41
Pearson, Hannah H.	50.00	90.93	2.27	2.00	91.20
Peatfield, Hannah M.	50.00	143.96	3.60	3.50	144.06
Peatfield, Mary E.	100.00	128.28	3.21	3.00	128.49
Perkins & Chapman	150.00	262.08	6.55	12.00	256.63
Perley, Mary E.	50.00	50.00	1.25	1.25	50.00
Phillips, Moritz B.	300.00	322.60	8.07	8.00	322.67
Pickard, Ernest H.	50.00	50.00	1.25	1.25	50.00
Pinder, Caroline F.	50.00	50.00	1.25	1.25	50.00
Pingree	75.00	171.21	4.28	4.00	171.49
Plouff	50.00	62.55	1.56	2.00	62.11
Plouff, Clara F.	50.00	50.11	1.25	1.25	50.11
Porter, Winniebelle	100.00	121.03	3.03	3.00	121.06
Potter	100.00	161.29	4.03	3.50	161.82
Prescott, Jeremiah	75.00	78.69	1.97	3.00	77.66
Purington, Abby J.	50.00	176.73	4.42	4.00	177.15
Rathe, Walter E.	50.00	50.17	1.25	1.25	50.17
Reilly, John and Annie	50.00	52.87	1.32	1.25	52.94
Reilly, William P.	50.00	50.00	1.25	1.25	50.00
Rigby, Jane	50.00	50.00	1.25	1.25	50.00
Roberts, Mary E.	100.00	135.81	3.40	3.00	136.21
Roberts, Sally	100.00	200.54	5.01	5.00	200.55
Rogers & Jewett	50.00	85.80	2.15	2.00	85.95
Rogers & Johnson	100.00	119.30	2.98	2.50	119.78
Ross, Martha E.	150.00	151.84	3.80	3.00	152.64
Russ, Emily E.	100.00	100.06	2.50	2.50	100.06
Russell, Arthur	100.00	102.55	2.56	2.00	103.11

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance</i>	<i>Income</i>	<i>Expended</i>	<i>Balance</i>
		<i>Jan. 1</i>			<i>Dec. 31</i>
Russell, Daniel S.	100.00	119.27	2.98	3.00	119.25
Russell, David and Susan	50.00	50.14	1.25	1.25	50.14
Russell, Foster Heirs	100.00	100.05	2.50	2.50	100.05
Russell, Henry F.	100.00	162.88	4.07	3.00	163.95
Russell, William H.	50.00	50.75	1.27	1.25	50.77
Rust, Kate	100.00	105.02	2.63	2.50	105.15
Rust, William L.	50.00	50.52	1.26	1.25	50.53
Saunders, Willett	100.00	124.43	3.11	5.00	122.54
Sayward, Harry	50.00	50.00	1.25	1.25	50.00
Scanks, Jacob	50.00	50.00	1.25	1.25	50.00
Scotten, Eliza	100.00	109.94	2.75	8.50	104.19
Senior, Seth	50.00	64.00	1.60	2.00	63.60
Seward, Sarah A.	100.00	187.70	4.69	4.00	188.39
Sheppard, Arthur	50.00	50.00	1.25	1.25	50.00
Shatswell, Nathaniel	100.00	173.52	4.34	4.50	173.36
Sheppard, James H.	50.00	52.95	1.32	1.50	52.77
Sheppard, Walter	50.00	55.52	1.39	1.50	55.41
Simms, Mrs. Nellie B.	50.00	50.00	1.25	1.25	50.00
Simmons, Susanna	50.00	51.22	1.28	1.25	51.25
Smith, Caroline L.	100.00	133.90	3.35	3.00	134.25
Smith, Elizabeth L.	100.00	120.08	3.00	5.00	118.08
Smith, Harry P.	100.00	106.72	2.67	3.00	106.39
Smith, Jeremiah and Family	100.00	105.92	2.65	3.00	105.57
Smith, Lemuel	50.00	55.45	1.39	2.00	54.84
Smith, Olive P.	100.00	150.17	3.75	3.00	150.92
Spears, Oscar Kippin	75.00	75.26	1.88	1.50	75.64
Spencer, Robert A.	50.00	50.05	1.25	1.25	50.05
Spiller, George	300.00	541.43	13.54	8.00	546.97
Spiller, Jennie M.	50.00	52.96	1.32	1.25	53.03
Spiller, Jerry	100.00	101.33	2.53	3.00	100.86
Spiller, Joseph	50.00	67.02	1.68	2.00	66.70
Spiller, Lucy F.	50.00	79.03	1.98	3.00	78.01
Spiller, William A.	50.00	50.00	1.25	1.25	50.00
Spinney, Eugene	100.00	217.32	5.43	6.00	216.75
Stackpole, Elmer E.	100.00	131.08	3.28	5.00	129.36
Stackpole, William A. and Ida M.	125.00	175.25	4.38	4.00	175.63

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
Staniford	50.00	221.64	5.54	5.00	222.18
Staniford, Mary J. Est.	100.00	105.39	2.63	3.00	105.02
Staniford, Curtis	100.00	105.82	2.65	2.00	106.47
Stewart, Martha J.	50.00	50.59	1.26	1.50	50.35
Stone, Alice A.	100.00	115.41	2.89	2.50	115.80
Stone, E. Maria	75.00	95.32	2.38	2.50	95.20
Stone, Robert	50.00	52.61	1.32	1.25	52.68
Sullivan, Mrs. John J.	100.00	126.16	3.15	3.00	126.31
Stackpole, Josiah	50.00	50.31	1.26	1.25	50.32
Smith, Nellie	100.00	100.00	2.50	2.50	100.00
Taylor, Mary J.	100.00	104.23	2.61	2.50	104.34
Tenney, Ward F.	50.00	62.64	1.57	1.50	62.71
Thompson, Fred O.	50.00	50.00	1.25	1.25	50.00
Thurston, Rebecca	65.00	65.76	1.64	1.50	65.90
Tonge, Henry F.	50.00	50.89	1.27	1.50	50.66
Towle, Susan	50.00	50.03	1.25	1.25	50.03
Trow	300.00	637.58	15.94	19.00	634.52
Twombley, Sarah E.	100.00	132.88	3.32	3.00	133.20
Tyler, Emily W.	100.00	147.66	3.69	6.00	145.35
Tyler, Sophia A. & A. W. Dodge	100.00	125.54	3.14	3.00	125.68
Underhill, N. Rawson	100.00	100.76	2.52	3.00	100.28
Varrell	200.00	516.71	12.92	9.00	520.63
Wade, Annie P.	50.00	51.34	1.28	2.00	50.62
Wade, Annie G. and Francis G.	100.00	100.11	2.50	2.50	100.11
Wait, Joseph & Sons	500.00	515.69	12.89	12.00	516.58
Waite, Luther	150.00	152.30	3.81	3.00	153.11
Wales, Mrs. F. H.	50.00	51.12	1.28	1.25	51.15
Wallace, John	100.00	102.67	2.57	2.50	102.74
Wardwell, Moses	200.00	281.21	7.03	7.00	281.24
Weeks, Charles D.	100.00	134.87	3.37	3.00	135.24
Weeks, Francis P.	50.00	70.48	1.76	1.50	70.74
Welch, Mrs. E. H.	100.00	174.33	4.36	4.00	174.69
Wells, Charles H.	75.00	75.42	1.89	1.75	75.56
Wells, Daniel H.	75.00	77.01	1.93		78.94
Wentworth, Etta L.	100.00	124.10	3.10	3.00	124.20

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance Jan. 1</i>	<i>Income</i>	<i>Expended</i>	<i>Balance Dec. 31</i>
White, William	50.00	50.14	1.25	1.25	50.14
Whittier, Maynard	100.00	104.95	2.62	3.00	104.57
Wildes, Frank P.	100.00	110.92	2.77	3.00	110.69
Willcomb	60.00	100.75	2.52	2.50	100.77
Willcomb, Mrs.					
Charles S.	100.00	116.80	2.92	3.00	116.72
Willcomb, Eva C.	100.00	105.19	2.63	3.00	104.82
Willcomb, Frederick	100.00	111.09	2.78	3.00	110.87
Willcomb, Henry P.	75.00	75.26	1.88	1.75	75.39
Willis & Stacey	100.00	178.94	4.47	4.50	178.91
Willcomb, Capt.					
Joseph W.	200.00	253.69	6.34	10.00	250.03
Winch, Susan C.	50.00	51.14	1.28	2.00	50.42
Wood, Chalmers	200.00	200.13	5.00	5.00	200.13
Wood, Joseph F.	100.00	100.40	2.51	2.50	100.41
Woodbury, Andre	50.00	50.03	1.25	1.25	50.03
Woodworth,					
William H.	100.00	141.10	3.53	3.50	141.13
Young	25.00	27.25	.68	1.00	26.93
		<hr/>	<hr/>	<hr/>	<hr/>
		49,111.70	1,227.00	1,170.61	49,168.09

New Funds:

Arcade J. Theriault	150.00		150.00
Joseph A. Huckins (Flowers)	100.00	1.46	101.46
Mary Blenkhorn	100.00	.58	100.58
Alice A. Roberts	100.00	.47	100.47
Dominick Tahaney	100.00	1.30	101.30

Additions:

Charles E. Goodhue	9.00	.19	9.19
Abbie M. Fellows	100.00	1.71	101.71

<i>Name of Fund</i>	<i>Orig. Amt.</i>	<i>Balance</i>	<i>Income</i>	<i>Expended</i>	<i>Balance</i>
		<i>Jan. 1</i>			<i>Dec. 31</i>
Jane Rigby		50.00	.73		50.73
Charles H. Baker		100.00	1.46		101.46
Eddie Comeau		25.00			25.00
		<hr/>			
	49,945.70	1,234.90	1,170.61	50,009.99	
	Undivided Income				81.74
					<hr/>
					50,091.73

CEMETERY TRUST FUNDS

Receipts

Amount of Funds January 1, 1941	49,193.67
New Funds	834.00
Income	1,234.67
	<hr/>
	51,262.34

Expenditures

Paid for Care of Lots	1,170.61
	<hr/>
	50,091.73

Investment Account

Ipswich Savings Bank	49,941.71
Medford Savings Bank	150.02
	<hr/>
	50,091.73

Income Account

Balance Undivided Income January 1, 1941	81.97
Ipswich Savings Bank	1,231.66
Medford Savings Bank	3.01
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	1,316.64

ELWYN F. McCARTHY,

Treasurer.

Heard Fund of Ipswich Public Library

Balance, January 1, 1941	\$ 41.77
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Income:

From Investments	\$ 272.60	
From George Spiller Fund	36.24	
From John C. Kimball Fund	12.58	
From Elizabeth R. Lathrop Fund	40.00	
From sale of books and fines	92.69	
Gift	5.00	
	<hr/>	
		459.11
		<hr/>
		\$ 500.88

Expenditures:

Salaries	\$ 357.53
Fuel	53.86

Light and Water	39.22
Books	1.33
Deposited in the First National Bank	5.55
Services and Supplies	22.05

 479.54

 Balance, January 1, 1942 \$ 21.34

Securities Comprising Fund

	Par Value	Mkt. Val. Jan. 1, 1942
35 shares B. & M. R. R., Pfd.	\$ 3,500.00	\$ 596.00
10 shares B. & M. R. R., 1st Pfd.	1,000.00	112.50
33 shares B. & M. R. R., 1st Pfd. Class B.	3,300.00	812.50
10.41 shares B. & M. R. R., Prior Pfd.	1,041.00	59.00
1 Bond, C. B. & Q. R. R.	1,000.00	925.00
3 Bonds, Chicago, Aurora & Elgin Corp.	1,200.00	no bid
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00	no bid
1 Bond, National Press Building	1,000.00	800.00
1 Bond, Penn. Water Service Corp.	1,000.00	1,000.00
Ipswich Savings Bank Deposit	404.45	404.45
Salem Savings Bank Deposit	1,500.00	1,500.00
5 Paid-up shares Ipswich Co-operative Bank	1,000.00	1,000.00
	<hr/> \$16,945.45	<hr/> \$ 7,209.45

FREDERICK A. KIMBALL,

Treasurer.

Treadwell Fund of Ipswich Public Library

Balance, January 1, 1941 \$ 253.60

Income:

Boston & Albany R. R.	\$ 168.75
Vermont & Massachusetts R. R.	150.00
Bond—New York Water	
Service Corp.	50.00
Ipswich Savings Bank	30.02
Massachusetts Savings Bank	21.56
Salem Savings Bank	13.76
Ipswich Co-operative Bank	24.00
U. S. Liberty Bond	16.25

474.34

\$ 727.94

Expenditures:

Salaries and Wages	\$ 122.50
Fuel	40.51
Water	2.00
Books and Periodicals	101.34
Supplies	6.00
Services	4.00
New Equipment	125.00
Insurance	19.50

420.85

Balance, January 1, 1942

\$ 367.09

Securities Comprising Fund

	Par Value	Mkt. Val. Jan. 1, 1942
50 shares B. & M. R. R., 1st Pfd. Class A	\$ 5,000.00	\$ 686.00
6 shares B. & M. R. R., Prior Pfd.	600.00	45.00
30 shares Old Colony R. R.	3,000.00	300.00
25 shares Boston & Providence R. R.	2,500.00	312.50
25 shares Main Central R. R.	2,500.00	100.00
25 shares Boston & Albany R. R.	2,500.00	2,475.00
25 shares Vermont and Mass. R. R.	2,500.00	2,565.00
3 Bonds, Chicago, Aurora & Elgin Corp.	1,200.00	no bid
1 Bond, Waterloo, Cedar Falls & Northern	1,000.00	no bid
1 Bond, N. Y. Water Service Corp.	1,000.00	992.50
1 Bond, Missouri Pacific R. R.	1,000.00	150.00
1 U. S. Liberty Bond	500.00	545.00
Deposit Ipswich Savings Bank	2,201.37	2,201.37
Deposit Ipswich Savings Bank from sale of Lexington Securities Bond	1,000.00	1,000.00
Deposit Massachusetts Savings Bank	1,078.32	1,078.32
Deposit Salem Savings Bank	550.00	550.00
3 Paid-up shares Ipswich Co-operative Bank	600.00	600.00
	<hr/> \$28,729.69	<hr/> \$13,600.69

FREDERICK A. KIMBALL,

Treasurer.

George Spiller Fund

Income:

Balance, January 1, 1941	\$ 1,812.05
(Deposit in Massachusetts Savings Bank)	
Interest to December 31, 1941	36.24
	<hr/>
	\$ 1,848.29

Expenditures:

Paid to Heard Fund of Library	\$ 36.24
Balance, December 31, 1941	1,812.05
	<hr/>
	\$ 1,848.29

Annual Report of the Feoffees of the Grammer School of Ipswich

As of January 1, 1942

Income:

Cash on hand	
January 1, 1941	\$ 373.13
Received from rents	4,989.60
Received from taxes	7,009.25

Received from interest on rents and taxes	84.06
Received from sale of cottage on lot 31	450.00

\$12,906.04

Expenditures:

Town of Ipswich—on High School	
Principal's salary	\$2,000.00
Town of Ipswich—taxes	7,780.34
Town of Ipswich—water	6.00
S. Foster Damon—salary	400.00
Ernest Harding—	
legal services	52.25
Ipswich Lumber Company—	
material	82.47
J. W. Goodhue Corporation—	
material	10.48
Estate of A. C. Damon—	
material	9.18
Fred R. Hull—printing	5.00
Damon & Damon—insurance	137.60
The Barrett Company—tar	64.00
Trimount Bi-Products	
Company—oil	87.49
Alvery Marriott—sand	9.00
Joseph H. Leet—	
police services	32.50
John Michon—police services	10.00
S. D. Conley, Postmaster—	
stamps and envelopes	25.26
Little Neck Association—	
cleaning playground	10.00
J. Alex Gallant—garbage and	
rubbish collection	400.00

Delbert Matheson—signs, post and labor	10.50	
A. B. C. Mulholland— truck and labor	48.00	
Lester L. Wood— truck and labor	45.00	
Michael Ryan—use of truck	15.00	
Benjamin Colas—labor	18.00	
Kenneth Earle—labor	18.00	
Albert Sheppard—labor	1.17	
Alvery Marriott—labor	1.58	
John D. Kelly—labor	6.00	
Joseph Surpitski—labor	1.50	
Louis Kelly—labor	1.50	
Alex Bartniski—labor	1.50	
Samuel Chouinard—labor	1.50	
John Ewic—labor	1.50	
Jean Godin—labor	1.50	
John Szklarz—labor	1.50	
John Tremblay—labor	1.00	
Joseph Iwic—labor	1.00	
Stanley Figol—labor	1.00	
Gordon Comeau	1.00	
Harold Como—labor	1.00	
William Burrridge—labor	205.24	
		<hr/>
		\$11,514.56
Cash on hand, January 1, 1942		<hr/>
		\$ 1,391.48
Property in hand of Feoffees as of January 1, 1942:		
Cash on hand in First National Bank, Ipswich		\$ 1,391.48
Little Neck valued at		15,000.00
Hotel and Barn valued at		4,000.00

Deposited in Ipswich Savings		
Bank	\$17,034.66	
Interest on above	428.52	
	<hr/>	17,463.18
Deposited in Ipswich Savings Bank		
—Essex School Farm Fund	3,937.28	
Interest on above	99.04	
	<hr/>	4,036.32
Cottage on lot 168 taken for taxes		396.51
Cottage on lot 188 taken for taxes		50.00
Cottage on lot 210 taken for taxes		50.00
	<hr/>	\$42,387.49

S. FOSTER DAMON,

Treasurer.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred sixteenth annual report.

The funds in their hands January 1, 1942 are as follows:

In Salem Savings Bank	\$ 805.78
In Salem Five Cents Savings Bank	715.63
In Ipswich Savings Bank	2,008.76
In Ipswich Savings Bank Caldwell Fund	1,397.20
In Ipswich Cooperative Bank, matured certificate	1,000.00

15 shares B. & M. Common Stock	1,500.00
3 shares B. & M. Prior Preference Stock	300.00
	<hr/>
	\$ 7,727.37

The income from the funds in their possession for the year 1941 is as follows:

Interest from Salem Savings Bank	\$ 19.77
Interest from Salem Five Cents Savings Bank	21.07
Interest from Ipswich Savings Bank	48.34
Interest from Ipswich Savings Bank	
Caldwell Fund	34.27
Dividends from Ipswich Cooperative Bank	40.00
	<hr/>
	\$ 163.45
Expended for rent of safety deposit box	5.55
	<hr/>
	\$ 157.90

S. FOSTER DAMON, President

WILLIAM F. HAYES

JOSEPH T. MORTON

ROY K. TILTON

GEORGE W. TOZER, Clerk and Treasurer

Mrs. William G. Brown Fund

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to animals.

Balance, January 1, 1941	\$ 2,057.65
Income	51.75
	<hr/>
	\$ 2,109.40
	=====

On Deposit in the Ipswich Savings Bank	
December 31, 1941	\$ 2,109.40

ELWYN F. McCARTHY,
Treasurer.

John C. Kimball Fund

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1941	\$ 500.00
Income	12.58
	<hr/>
	512.58
Expenditures	12.58
	<hr/>
On deposit in the Ipswich Savings Bank	500.00
December 31, 1941	

ELWYN F. McCARTHY,
Treasurer.

Richard T. Crane, Jr. Picnic Fund

Balance January 1, 1941		\$29,460.06
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Income:

Ipswich Savings Bank	\$ 90.31	
Dividend on Stocks	\$ 1,250.00	\$ 1,340.31
	<hr/>	<hr/>
		\$30,800.37

Expenditures:

Picnic		1,373.15
		<hr/>
		\$29,427.22

Securities Comprising Fund

250 Shares Crane Co., 5 per cent Preferred	\$25,000.00
On Deposit in the Ipswich Savings Bank	
December 31, 1941	4,427.22
	<hr/>
	\$29,427.22

ELWYN F. McCARTHY,

Treasurer.

Eunice Caldwell Cowles Fund

Balance, January 1, 1941		\$10,164.17
Income:		
Salem Savings Bank	\$ 128.50	
Institution for Savings		
Newburyport	\$ 127.17	255.67
		<hr/>
		\$10,419.84
Cash paid for scholarships in 1941		250.00
		<hr/>
		\$10,169.84
 Deposits Comprising Fund		
Salem Savings Bank	\$ 5,112.36	
Institution for Savings Newburyport		5,057.48
		<hr/>
		\$10,169.84

ELWYN F. McCARTHY,
Treasurer.

Marianna T. Jones Fund

Amount of Fund January 1, 1941	\$ 745.16
Income	18.74
	<hr/>
	\$ 763.90
On Deposit in the Ipswich Savings Bank	
December 31, 1941	\$ 763.90

ELWYN F. McCARTHY,
Treasurer.

Martha I. Savory Fund

Amount of Fund January 1, 1941	\$ 120.62
Income:	
Ipswich Savings Bank	\$ 2.89
Western Union Telegraph Co.	4.00
	6.89
	\$ 127.51
Expenditures	8.75
	\$ 118.76

Securities Comprising Fund

On deposit in Ipswich Savings Bank	
December 31, 1941	\$ 118.76
This Fund also includes two (2) shares	
Western Union Telegraph Stock par value \$200.	

ELWYN F. McCARTHY,
Treasurer.

Dow Boulder Memorial Fund

Amount of Fund January 1, 1941	\$ 124.04
Income	3.11
	\$ 127.15
On Deposit in the Ipswich Savings Bank	
December 31, 1941	\$ 127.15

ELWYN F. McCARTHY,
Treasurer.

Elizabeth R. Lathrop Fund

Income:

Interest Ipswich Savings Bank Deposit	\$	11.86
From Ipswich Co-operative Bank Dividend		40.00
		<hr/>
	\$	51.86

Expenditures:

To the Heard Fund	\$	40.00
Balance, January 1, 1942		11.86
		<hr/>
	\$	51.86

Securities Comprising Fund:

Paid-up share Ipswich Co-operative Bank	\$	1,000.00
Deposit in Ipswich Savings Bank		793.10
		<hr/>
	\$	1,793.10

FREDERICK A. KIMBALL,

Treasurer.

Manning School Fund

Balance, January 1, 1941 \$ 1,157.14

Income:

From Investments	\$ 402.38
From Rents	489.32
From Interest on Deposit in Ipswich Savings Bank	53.11

944.81

\$ 2,101.95

Expenditures:

Building and Ground Maintenance and Town Taxes	\$ 778.24
Treasurer's Salary	150.00

928.24

\$ 1,173.71

Securities Comprising Fund

	Par Value	Mkt. Val. Jan. 1, 1942
15 shares Patterson Bridge Co.	\$ 375.00	\$ no bid
Bonds Peoria & Eastern R. R. 4%	6,600.00	3,267.00
3 Bonds National Railway of Mexico 4½ %	3,000.00	no bid
1 Bond National Railway of Mexico 4%	500.00	no bid

	Par. Value	Mkt. Val. Jan. 1, 1942
1 Bond National Railway of Mexico 4%	100.00	no bid
1 Certificate United States of Mexico	810.00	no bid
50 shares First National Bank of Boston	not stated	2,375.00
Ipswich Savings Bank Deposit	2,667.50	2,667.50
Master's House and Land 22 North Main Street	4,500.00	
Colonial Building 26 North Main Street	7,500.00	

FREDERICK A. KIMBALL,

Treasurer.

R. H. Manning Fund

Income:

Interest on Deposit	\$ 302.25
Securities Comprising Fund:	

	Par Value	Mkt. Val.
60 shares Patterson Bridge Co.	\$ 1,500.00	no bid
22 shares Pere Marquette Ry. Common	2,200.00	\$ 192.50
11 shares Pere Marquette Ry. Pfd.	1,100.00	269.50
Ipswich Savings Bank Deposit	12,317.54	12,317.54

FREDERICK A. KIMBALL,

Treasurer.

Brown School Fund

Report of the Trustees for the Year 1941

Income:

Balance January 1, 1941	\$ 3,044.40	
Interest credited during year	84.49	
	<hr/>	\$ 3,128.89

Expenditures:

Accounts payable: A. B. C.		
Mulholland for transportation		
during 1941	\$ 90.00	
Balance December 31, 1941	3,038.89	
	<hr/>	\$ 3,128.89

Respectfully submitted,
by the Trustees:

CHESTER A. BOLLES

J. PERRY SMITH, JR.

J. WARREN HORTON, Clerk

Agent's W. P. A. Report

To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report as Sponsor's W. P. A. Agent for the year ending December 31, 1941.

During the past year, insofar as I have been able to do so, I have carried on the W. P. A. Program in keeping with the recommendations of the Committee appointed to study future W. P. A. Projects in the Town of Ipswich.

The Fellow's Road Water Extension Project and the Argilla Road Drainage Project carried over from last year were completed during the first of the year.

The Argilla Road Water Extension Project was then started and carried on until conditions were suitable to start the construction of the causeway on lower East Street.

The construction of the East Street Causeway was started in June and was carried on until November 9. In order to improve existing conditions, an entirely new layout was made across the marsh at this point, eliminating dangerous curves and raising the grade to a point above high-water mark under normal conditions. Under the new layout the roadway across the marsh was shortened considerably. An additional six hundred feet of roadway, not originally included in the project, was constructed on the south end of the causeway, and a drainage system six hundred feet long was installed at this point. This additional work has greatly improved this section of the

road by removing two high banks on each side of the road and widening it in such a manner that very bad snow drifts will be eliminated in the future. Anticipating that some settling would occur during the winter and spring months, I have not had this project closed out, but have suspended it so that some additional work can be done in the spring of 1942. I would recommend that the causeway be brought up to grade in places where settling has occurred and that the shoulders of the road be re-graded and an application of Tarvia and pea stone be applied. The Federal Government made an allotment to assist the town in the purchase of materials required for the construction of this road, and the engineering costs were cut to a minimum due to the assistance of engineers from the Department of Public Works, whose advice and cooperation were of great value in connection with the operation of this project.

In November the workers were transferred back to the Argilla Road Water Extension Project and at the present time are engaged in the completion of this Project. Working under favorable weather conditions this project should be completed during the spring months.

Early in the year I anticipated that there would not only be an increase in the price of materials but that they would be difficult to secure and, therefore, I ordered materials enough to practically complete this project. By so doing, I not only was able to save a considerable amount on the cost of materials, but I made sure that enough materials were made available to complete the project. I also was able to get the Federal Government to make a contribution towards the cost of some of the water pipe used on this project.

The completion of the Argilla Road Water Extension Project will not only add greatly to the assets of the Water Department but will give this part of the Town a long needed water supply system which will result in better water supply,

increased fire protection and a decrease in insurance rates to the residents of this part of the town. The completion of this project practically completes the water supply system in the Town of Ipswich and, together with other water supply extensions completed under Federal Works Projects, gives to the Water Department extensions valued at thousands of dollars that the town would never have been able to undertake without the assistance of Federal Funds.

Due to a curtailment of the W. P. A. Program by the Federal Government, the Sewing Project, the Clam Reseeding Project and the Library Project, as well as the Nursery School Project, were closed the last of June.

In accepting the appointment as Town Accountant, my resignation as Sponsor's W. P. A. Agent will take effect upon the election of a new member of the Board of Selectmen. In order that there will be no interruption of the W. P. A. Program, I have prepared and have had approved a sufficient number of Projects to carry the present number of workers well along in the year 1942.

There is at the present time set up in Washington a board known as the Federal Works Reserve Board for the purpose of drawing up a nation-wide program of public works projects to be carried on in the future. I recommend very strongly that the Town of Ipswich appoint a local Works Reserve Committee to study this problem, and prepare plans and specifications so that the Town of Ipswich will be in a position to take full advantage of any program that the Federal Government might embark upon after the present world wide conflict, when we will probably see an unemployment situation far worse than the one that existed at the start of the C. W. A. I feel that the Town of Ipswich would be very lax not to take some action in regard to a matter that might be of great importance to us in the near future. I advise very strongly that the town

give very serious consideration to preparing plans and specifications for the construction of a sewerage system, the construction of a parking place, a new Town Hall, and a project for the general improvement and beautification of the grounds surrounding the new High School, to include the construction of a retaining wall around the entire water front, with the reconstruction of the Green Street Dam, together with the improvement of the area now used as a town dump and the erection of permanent bleachers at the football field.

Respectfully submitted,

BRAINARD C. WALLACE,

Sponsor's W. P. A. Agent.

Selectmen's Report

To the Citizens of Ipswich:

During the year, the Board of Selectmen have at all times tried to solve matters coming before them in the interests of the Town at large. We have tried to keep in very close touch with the expenditures of the departments that come under our control, with the result that we have been able to finish the year within the amounts appropriated, and in some departments we have finished the year with sizable unexpended balances.

All department heads over which the Selectmen have control have filed their individual reports and they have been approved by the Board of Selectmen and will be found in this Annual Report. The Board is quite satisfied with the manner in which these departments have been operated and are pleased with the cooperation given by the department heads in keeping expenditures at a minimum. The Board of Selectmen, in preparing their budgets for 1942, have endeavored to keep them at the lowest possible figure, and we feel that the amounts requested are needed to carry on the work in an efficient manner.

During the year the Board has attended all public hearings where matters of interest to the Town of Ipswich were discussed and has labored at all times, together with the Town Counsel, to put forward all claims of Ipswich to the end that we might receive a fair proportionate part of whatever was to be expended from outside sources.

At the last special town meeting a motion was made and carried that the Town Report for this year be printed in detail. While this was merely an expression of opinion vote and the

Board of Selectmen were in no way legally bound to comply with the vote, it was, however, the intention of the Board to comply with it. Since then conditions have arisen which make it impossible to get out a report in detail. It is only after many long and tiresome hours during the past two months by those responsible in assembling the necessary information required for a town report that we feel with any assurance that the Town Report will be in the hands of the citizens before the Annual Town Meeting. During the past few years there has been a great deal of discussion in regard to the manner in which the Town Report should be printed, and with this in mind the Board of Selectmen has inserted an article in the Warrant so that the Town can decide once and for all, just what they would like to have done relating to the printing of the report.

An audit of the accounts of the Town is being conducted by the State Examiners and we feel at this time that the audit will be completed in time to be inserted in the Town Report.

During the year work has been carried on under Chapter 90 Maintenance and Construction. Some new construction was completed on Topsfield Road and Linebrook Road received a resurfacing of Tarvia and peastone at various locations where it was most needed. This work was carried out under the supervision of the Engineer from the Department of Public Works, in cooperation with the Superintendent of Streets. We regret that no money will be available for Chapter 90 Construction during the year 1942. The Board feels that the condition of the roads coming under the category of Chapter 90 Construction are in fairly good condition; therefore, we make no request for Chapter 90 Maintenance funds during 1942.

An article will appear in the warrant for the Annual Town Meeting requesting some action to be taken in regard to the condition of Labor-in-Vain Road Bridge. For the past two years, the Board of Selectmen have called to the attention

of the citizens the condition of this bridge and we feel that some work will have to be done on it this year. The Chairman of the Board has had plans prepared and has contacted the Department of Bridges on this matter, and we hope to have some information and figures available to place before the citizens at the Town Meeting.

Your Board wishes to call your attention to the increased activities in the Town Hall. Demands are being made each year for additional space in the building by various organizations and departments. Your Board has allocated the Selectmen's Room to the Board of Assessors and their office will be occupied by the Board of Health who have long wanted quarters of their own. The Board of Selectmen will hold its regular meetings in the Accountant's office and all hearings to be conducted by the Board will be held in the Court Room. The Board feels that some work should be done this year in the office occupied by the Town Treasurer. The set-up in this office is entirely unsatisfactory at the present time to carry on the business of that office in an efficient and businesslike way. Due to the fact that the Budget for the Town Hall includes only enough money for ordinary repairs, we are inserting a special article in the warrant asking for an appropriation to make changes in this office and to take care of expenses required by the moving of the Assessors and the Board of Health.

Inasmuch as some of the offices of the Town Hall will be used evenings and in view of the fact that many of the heads of the various Civilian Defense Committees will be using the Hall and some of the offices, it will be necessary to make arrangements to black out the building. In a building of this size, this is apt to cost a considerable amount which cannot be taken out of the limited Town Hall appropriation.

During the year your Board appointed J. Perry Smith, Jr. to head and organize a Civilian Defense Committee in this

town. This is an important assignment and one that carries a great deal of responsibility. While no one is in a position at the present time to know just what will be required to supply and equip such an organization, we must all face the fact that it will become necessary to make sizable appropriations to carry on the work of this organization. When we read and hear of events happening in other parts of the world, where countless thousands of lives are being lost and millions of dollars worth of property is being destroyed through neglect to provide for adequate protection when warned by competent persons who were in a position to know that their recommendations were right, let us not place ourselves in the position where we are going to measure the protection and safety of our citizens and their property in dollars and cents. The men and women who comprise our Civilian Defense organization are giving their time and their efforts so that an efficient organization will be set up for the protection of our town in case of trouble, and it is the duty and obligation of the citizens to appropriate a sufficient sum of money to provide for the proper equipment to carry on their work. The Board of Selectmen have ordered all department heads to cooperate with the Civilian Defense organization and to place all of their equipment at its disposal if and when needed, and we appeal to every citizen in the Town to cooperate with this organization.

BRAINARD C. WALLACE, Chairman

WALLACE J. LATHROP

BERNARD M. SULLIVAN

Report of the Town Treasurer

To the citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1941 is herewith submitted.

Balance, January 1, 1941	\$ 82,468.89	
	<hr/>	
		\$ 82,468.89
Receipts (January 1 to November 1, 1941)		606,823.04
		<hr/>
		689,291.93
Expenditures (January 1 to November 1, 1941)		542,636.79
		<hr/>
		146,655.14
		=====
Balance, November 1, 1941	146,655.14	
	<hr/>	
		146,655.14
Receipts (November 1 to December 31, 1941)		230,658.85
		<hr/>
		377,313.99
Expenditures (November 1 to December 31, 1941)		309,997.85
		<hr/>
Balance, December 31, 1941		\$ 67,316.14
		=====

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report of the Town Accountant.

The borrowing capacity of the town for temporary revenue loans was \$296,180.47. Of this amount the sum of \$250,000 was borrowed.

There are five (5) notes outstanding, in the amount of \$100,000, held by the Second National Bank of Boston. This amount is the same as was unpaid on temporary loans in 1940.

Receipts during the year 1941 were \$62,072.19 more than the year 1940. Disbursements during the year 1941 were \$80,881.03 more than the year 1940. Expenditures during the year involved the issuance of 16,532 checks.

Respectfully submitted,

ELWYN F. McCARTHY

Treasurer.

Temporary Auditor's Statement

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid from December 13 to December 31, 1941, and find them to agree with the Treasurer's Warrants.

BRAINARD C. WALLACE,

Temporary Auditor,

Town of Ipswich.

Ipswich, February 16, 1942

Essex, ss.

Then personally appeared Brainard C. Wallace, Temporary Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:-

Edward S. Cogswell

Justice of the Peace

My Commission expires July 10, 1947

Tax Collector's Report

MOTOR VEHICLE EXCISE

Levy of 1932

Outstanding January 1, 1941	\$ 90.16	
Collections		\$ 12.29
Outstanding December 31, 1941		77.87
	<u>\$ 90.16</u>	<u>\$ 90.16</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1933

Outstanding January 1, 1941	\$ 210.71	
Refund	10.75	
Collections		\$ 18.78
Due from James D. Reilly		4.20
Outstanding December 31, 1941		198.48
	<u>\$ 221.46</u>	<u>\$ 221.46</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1934

Outstanding January 1, 1941	\$ 330.72	
Collections		\$ 26.45
Due from James D. Reilly		12.28
Outstanding December 31, 1941		291.99
	<u>\$ 330.72</u>	<u>\$ 330.72</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1935

Outstanding January 1, 1941	\$ 294.45	
Collections		\$ 27.18
Due from James D. Reilly		4.00
Outstanding December 31, 1941		263.27
	<u>\$ 294.45</u>	<u>\$ 294.45</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1936

Outstanding January 1, 1941	\$ 569.44	
Collections		\$ 31.11
Due from James D. Reilly		53.28
Outstanding December 31, 1941		485.05
	<u>\$ 569.44</u>	<u>\$ 569.44</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1937

Outstanding January 1, 1941	\$ 714.97	
Collections		\$ 61.18
Due from James D. Reilly		23.34
Outstanding December 31, 1941		630.45
	<u>\$ 714.97</u>	<u>\$ 714.97</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1938

Outstanding January 1, 1941	\$ 521.66	
Collections		\$ 24.28
Duplicate Refund Adjusted		4.12
Due from James D. Reilly		12.54
Outstanding December 31, 1941		480.72
	<u>\$ 521.66</u>	<u>\$ 521.66</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1939

Outstanding January 1, 1941	\$ 532.32	
Refunds	5.10	
Collections		\$ 124.87
Due from James D. Reilly		8.00
Outstanding December 31, 1941		404.55
	<u>\$ 537.42</u>	<u>\$ 537.42</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1940

Outstanding January 1, 1941	\$1,296.20	
Refunds	68.76	
Collections		\$ 931.87
Abatements		38.99
Due from James D. Reilly		4.00
Outstanding December 31, 1941		390.10
	<u>\$1,364.96</u>	<u>\$ 1,364.96</u>
	=====	=====

MOTOR VEHICLE EXCISE

Levy of 1941

Commitments	\$14,783.06	
Refunds	308.11	
Collections		\$12,739.39
Abatements		678.49
Due from James D. Reilly		4.00
Outstanding December 31, 1941		1,669.29
	<u>\$15,091.17</u>	<u>\$15,091.17</u>
	=====	=====

TAXES

Levy of 1933

Transferred to Tax Title in error	\$ 120.60	
Overpayment to be refunded	13.24	
Taxes 1935 reported as 1933	17.11	
Taxes 1936 reported as 1933	13.20	
Due from James D. Reilly		\$ 43.55
Outstanding December 31, 1941		120.60
	<u>\$ 164.15</u>	<u>\$ 164.15</u>
	=====	=====

TAXES

Levy of 1934

Outstanding January 1, 1941	\$ 124.25	
Transferred to Tax Title in error	329.18	
Tax Title Disclaimer	82.98	
Collections		\$ 10.00
Abatements		20.00
Due from James D. Reilly		185.00
Outstanding December 31, 1941		321.41
	<u>\$ 536.41</u>	<u>\$ 536.41</u>
	=====	=====

TAXES

Levy of 1935

Outstanding January 1, 1941	\$	80.47	
Overpayment to be refunded		10.00	
Transferred to Tax Title in error		492.32	
Tax Title Disclaimer		150.15	
Collections	\$		19.97
Abatements			6.00
Taxes 1935 reported as 1933			17.11
Due from James D. Reilly			296.45
Outstanding December 31, 1941			393.41
	\$	732.94	\$ 732.94
	=====		=====

TAXES

Levy of 1936

Outstanding January 1, 1941	\$	117.90	
Overpayment to be refunded		4.00	
Transferred to Tax Title in error		356.80	
Tax Title Disclaimer		154.00	
Collections	\$		25.90
Abatements			8.00
Taxes 1936 reported as 1933			13.20
Due from James D. Reilly			259.20
Outstanding December 31, 1941			326.40
	\$	632.70	\$ 632.70
	=====		=====

TAXES

Levy of 1937

Outstanding January 1, 1941	\$	403.53
-----------------------------	----	--------

Overpayment adjusted	.10	
Transferred to Tax Title in error	338.98	
Tax Title Disclaimer	135.10	
Collections		\$ 43.37
Abatements		17.58
Transferred to Tax Title		248.28
Due from James D. Reilly		191.28
Outstanding December 31, 1941		377.20
	<u>\$ 877.71</u>	<u>\$ 877.71</u>
	=====	=====

POLL

Levy of 1938

Outstanding January 1, 1941	\$ 293.56	
Collections		\$ 33.56
Abatements		28.00
Due from James D. Reilly		16.00
Outstanding December 31, 1941		216.00
	<u>\$ 293.56</u>	<u>\$ 293.56</u>
	=====	=====

REAL ESTATE AND PERSONAL

Levy of 1938

Outstanding January 1, 1941	\$10,450.84	
Refunds	52.53	
Transferred to Tax Title in error	1,157.20	
Tax Title Disclaimer	156.80	
Abatement cancelled	44.80	
Collections		\$ 6,333.61
Abatements		683.06
Transferred to Tax Title		2,803.30
Due from James D. Reilly		432.47

Outstanding December 31, 1941		1,609.73
	<u>\$11,862.17</u>	<u>\$11,862.17</u>
	=====	=====

POLL

Levy of 1939

Outstanding January 1, 1941	\$ 287.46	
Refund	2.00	
Collections		\$ 54.58
Abatements		18.00
Due from James D. Reilly		2.00
Outstanding December 31, 1941		214.88
	<u>\$ 289.46</u>	<u>\$ 289.46</u>
	=====	=====

PERSONAL

Levy of 1939

Outstanding January 1, 1941	\$ 4,930.27	
Refund	7.08	
Overpayment to be refunded	5.07	
Due from James D. Reilly		\$ 34.38
Collections		3,693.07
Outstanding December 31, 1941		1,214.97
	<u>\$ 4,942.42</u>	<u>\$ 4,942.42</u>
	=====	=====

REAL ESTATE

Levy of 1939

Outstanding January 1, 1941	\$30,329.69
Overpayment refunded	1.00

Overpayment adjusted	.24	
Transferred to Tax Title in error	963.60	
Tax Title Disclaimer	137.52	
Collections		\$21,669.35
Abatements		36.76
Transferred to Tax Title		2,463.88
Due from James D. Reilly		2,228.09
Outstanding December 31, 1941		5,033.97
	<u>\$31,432.05</u>	<u>\$31,432.05</u>
	=====	=====

POLL

Levy of 1940

Outstanding January 1, 1941	\$ 545.22	
Refunds	10.00	
Overpayment to be refunded	2.00	
Due from James D. Reilly		\$ 2.00
Collections		148.00
Abatements		90.00
Outstanding December 31, 1941		317.22
	<u>\$ 557.22</u>	<u>\$ 557.22</u>
	=====	=====

PERSONAL

Levy of 1940

Outstanding January 1, 1941	\$ 6,442.00	
Collections		\$ 4,056.34
Due from James D. Reilly		74.68
Outstanding December 31, 1941		2,310.98
	<u>\$ 6,442.00</u>	<u>\$ 6,442.00</u>
	=====	=====

REAL ESTATE

Levy of 1940

Outstanding January 1, 1941	\$71,043.38	
Refunds	121.59	
Overpayments to be refunded	60.60	
Transferred to Tax Title in error	339.98	
Commitment in excess		\$.28
Collections		38,425.15
Transferred to Tax Title		5,748.19
Abatements		455.97
Due from James D. Reilly		3,661.95
Outstanding December 31, 1941		23,274.01
	<hr/>	<hr/>
	\$71,565.55	\$71,565.55
	<hr/>	<hr/>

POLL

Levy of 1941

Commitment	\$ 4,222.00	
Refunds	4.00	
Overpayment to be refunded	4.00	
Payment in advance of Commitment		\$ 2.00
Collections		3,463.00
Abatements		392.00
Due from James D. Reilly		2.00
Outstanding December 31, 1941		371.00
	<hr/>	<hr/>
	\$ 4,230.00	\$ 4,230.00
	<hr/>	<hr/>

PERSONAL

Levy of 1941

Commitment	\$19,820.10
------------	-------------

Overpayment to be refunded	7.70	
Collections		\$14,972.08
Abatements		11.55
Due from James D. Reilly		68.34
Outstanding December 31, 1934		4,775.83
	<hr/>	<hr/>
	\$19,827.80	\$19,827.80
	<hr/>	<hr/>

REAL ESTATE

Levy of 1941

Commitments	\$248,325.70	
Refunds	162.24	
Overpayments to be refunded	90.98	
Collections		\$183,725.47
Abatements		2,959.37
Due from James D. Reilly		1,935.96
Outstanding December 31, 1941		59,958.12
	<hr/>	<hr/>
	\$248,578.92	\$248,578.92
	<hr/>	<hr/>

TAX TITLE ACCOUNT

Tax Titles on hand		
January 1, 1941	\$42,465.14	
Added to Tax Titles	12,157.91	
Real Estate Tax credited to		
Tax Title	76.40	
Interest credited to Tax Title	27.65	
Overpayments to be refunded	35.00	
Tax Titles Redeemed		\$ 6,970.03
Tax Title Possession		1,677.33
Due from James D. Reilly		6,128.41
Erroneous Transfer to Tax Title		5,408.18

Tax Titles on hand December 31, 1941	34,578.15
<u>\$54,762.10</u>	<u>\$54,762.10</u>
=====	=====

TAX TITLE ACCOUNT

Water

Tax Titles on hand		
January 1, 1941	\$ 2,032.56	
Added to Tax Titles	391.49	
Tax Titles Redeemed		\$ 178.14
Due from James D. Reilly		4.85
Erroneous Transfer to Tax Title		362.77
Tax Titles on hand December 31, 1941		1,878.29
	<u>\$ 2,424.05</u>	<u>\$ 2,424.05</u>
	=====	=====

WATER LIENS ADDED TO TAXES 1937

Outstanding January 1, 1941	\$ 260.09	
Refund	2.00	
Overpayment to be refunded	25.52	
Transferred to Tax Title in error	107.20	
Due from James D. Reilly		\$ 112.46
Transferred to Tax Title		86.94
Outstanding December 31, 1941		195.41
	<u>\$ 394.81</u>	<u>\$ 394.81</u>
	=====	=====

WATER LIENS ADDED TO TAXES 1938

Outstanding January 1, 1941	\$ 559.73	
Due from James D. Reilly		\$ 134.66

Collections		50.67
Transferred to Tax Title		275.70
Transferred to Tax Title in error	212.80	
Outstanding December 31, 1941		311.50
	<u>\$ 772.53</u>	<u>\$ 772.53</u>
	=====	=====

WATER LIENS ADDED TO TAXES 1939

Outstanding January 1, 1941	\$ 823.40	
Transferred to Tax Title in error	27.34	
Tax Title Disclaimer	15.43	
Collections		\$ 254.59
Transferred to Tax Title		28.85
Outstanding December 31, 1941		582.73
	<u>\$ 866.17</u>	<u>\$ 866.17</u>
	=====	=====

WATER LIENS

1940

Outstanding January 1, 1941	\$ 959.03	
Added to Taxes 1941		\$ 959.03
	<u>\$ 959.03</u>	<u>\$ 959.03</u>
	=====	=====

WATER LIENS ADDED TO TAXES 1941

Water Liens outstanding		
January 1, 1941	\$ 959.03	
Due from James D. Reilly		\$ 8.00
Collections		97.81

Outstanding December 31, 1941		853.22
	<u>\$ 959.03</u>	<u>\$ 959.03</u>
	=====	=====

WATER LIENS

1941

Commitment	\$ 1,543.07	
Outstanding December 31, 1941		\$ 1,543.07
	<u>\$ 1,543.07</u>	<u>\$ 1,543.07</u>
	=====	=====

MOTH

Levy of 1934

Outstanding January 1, 1941	\$ 35.10	
Abatements		\$ 20.40
Outstanding December 31, 1941		14.70
	<u>\$ 35.10</u>	<u>\$ 35.10</u>
	=====	=====

MOTH

Levy of 1936

Outstanding January 1, 1941	\$ 8.05	
Abatements		\$ 7.35
Outstanding December 31, 1941		.70
	<u>\$ 8.05</u>	<u>\$ 8.05</u>
	=====	=====

MOTH

Levy of 1937

Outstanding January 1, 1941	\$	23.49		
Transferred to Tax Title in error		.75		
Abatements	\$		21.69	
Transferred to Tax Title			1.35	
Outstanding December 31, 1941			1.20	
	\$	24.24	\$	24.24
	=====		=====	

MOTH

Levy of 1938

Outstanding January 1, 1941	\$	22.35		
Collections	\$		11.35	
Abatements			7.75	
Transferred to Tax Title			3.25	
	\$	22.35		22.35
	=====		=====	

MOTH

Levy of 1939

Outstanding January 1, 1941	\$	345.45		
Collections	\$		60.60	
Abatements			104.50	
Transferred to Tax Title			8.75	
Due from James D. Reilly			100.25	
Outstanding December 31, 1941			71.35	
	\$	345.45	\$	345.45
	=====		=====	

MOTH

Levy of 1940

Outstanding January 1, 1941	\$ 340.70	
Transferred to Tax Title in error	.50	
Collections		\$ 158.30
Transferred to Tax Title		4.00
Due from James D. Reilly		1.25
Outstanding December 31, 1941		177.65
	<u>\$ 341.20</u>	<u>\$ 341.20</u>
	=====	=====

MOTH

Accounts Receivable 1940

Outstanding January 1, 1941	\$ 1,437.90	
Collections		\$ 513.70
Added to Taxes 1941		839.45
Outstanding December 31, 1941		84.75
	<u>\$ 1,437.90</u>	<u>\$ 1,437.90</u>
	=====	=====

MOTH

Levy of 1941

Commitment	\$ 839.45	
Collections		\$ 609.35
Outstanding December 31, 1941		230.10
	<u>\$ 839.45</u>	<u>\$ 839.45</u>
	=====	=====

MOTH

Accounts Receivable 1941

Commitment	\$ 2,037.40	
Collections		\$ 20.00
Outstanding December 31, 1941		2,017.40
	<hr/>	<hr/>
	\$ 2,037.40	\$ 2,037.40
	<hr/>	<hr/>

LIABILITIES

Bonds and Notes Payable

	Tax Title Loan	Tax Title Loan	High School Equipment	Burley School	Emergency Loan	Shatswell School	Highway Equipment	High School Loan
	1939	1940	1937	1922	1939	1925	1941	1935
1942	12,000.	7,000.	700.	2,000.	3,000.	4,000.	2,400.	6,000.
1943	3,000.	4,000.	2,400.	6,000.
1944	2,000.	4,000.	2,400.	6,000.
1945	4,000.	2,400.	6,000.
1946	2,400.	6,000.
1947	6,000.
1948	6,000.
1949	6,000.
1950	6,000.
1951	6,000.
1952	6,000.
1953	6,000.
1954	6,000.
1955	6,000.

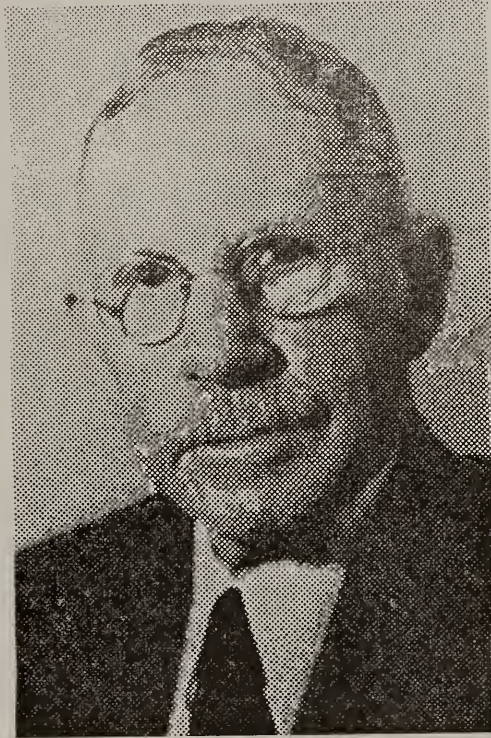
Water and Electric Light Notes Payable

In Report of that Department

A Tribute to Charles M. Kelly

Finance Committee

1864



1941

Simplicity of life, dignity of manner, kindness to all about him; these are the things by which Charles M. Kelly will be remembered. Through his long career he was the good citizen of Ipswich, not the goodness which carries with it any self-consciousness but the conviction that living carries with it responsibilities to family, to Church, to civic life and to chosen profession; responsibilities which carry with them the sacrifice of time, of energy and the expenditure of endless patience.

He was for many years a valued member of the Town's Finance Committee, one of the most important group of town officials.

All these things Charles M. Kelly fulfilled in his generation. As Cashier, Vice President and Member of the Board of Directors of the First National Bank of Ipswich he came into personal contact with all sections of the town. Through these contacts men learned that banking could be more than a commerce in money, for quietly and with no direct reference these transactions of money and banking took on with them the conviction of honour, dignity, trust and mutual confidence.

Not because of his position in the First National Bank but for what he brought to that position and made it, the late Charles M. Kelly over a long period of years became a sort of custodian of all good causes in the town. If any, seeking for the common good, wished to raise funds or solicit contributions the first and decisive question would always be if Mr. Kelly would act as Treasurer. Once his approval was given and consent obtained the battle was more than half-won for every citizen of the Town knew that any organization or cause which obtained his services was sound and good.

And so he spent the long years of his life in the service of others. We of Ipswich accepted him almost as a habit and took his time and energy for granted.

It was only when death took him from among us that we fully realized how much of time, of patience and devotion had been given to others through him.

In a way death has not taken him from us for his good works, and the things he helped to build and to preserve still have and will continue to have something about them, something as delicate as a long perfume, which is the imprint of his personality.

The secret of his personality is a simple secret, but simple things are the hardest to capture in words. Perhaps it best can be stated in the phrase, Christian Gentleman. The core of his inner life was complete devotion to his Church and family and from the inspiration of these associations he radiated a strength, peace and calm in a hundred ways through his long and useful career.

To his family the sympathy of the entire community at their loss goes out and continues to go out. Their loss is a personal one and so also in another way and equally so is his loss to the town.

To men of the fine attainments of Charles M. Kelly eternal living is doubly given. He lives, we know, forever in that realm of being to which his whole life moved in preparation and he lives among us in cherished memories, eternal both.

In Memoriam



Walter G. Brown

The Board of Water and Light Commissioners lost a valuable member in 1941 when death claimed Walter G. Brown.

TOWN OF IPSWICH

FORTY-EIGHTH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS



FOR THE YEAR 1941

Chronicle Publishing Co., Printers
Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

ELWYN F. McCARTHY

Town Hall Building

DEPARTMENT OFFICERS

Manager of Light & Water Dept.

Charles A. Mallard

Chief Operator Power Plant

Earl D. Hardy

Line Supt., Light Dept.

Gordon Player

Construction Supt., Water Dept.

Stephen Woodman

Office Hours of Light and Water Dept.: 9:00 A. M. to
5:00 P. M., except Saturdays; Saturday, 9:00 A. M., to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

J. E. COLE, JR., Chairman

ALEXANDER B. C. MULHOLLAND, Clerk

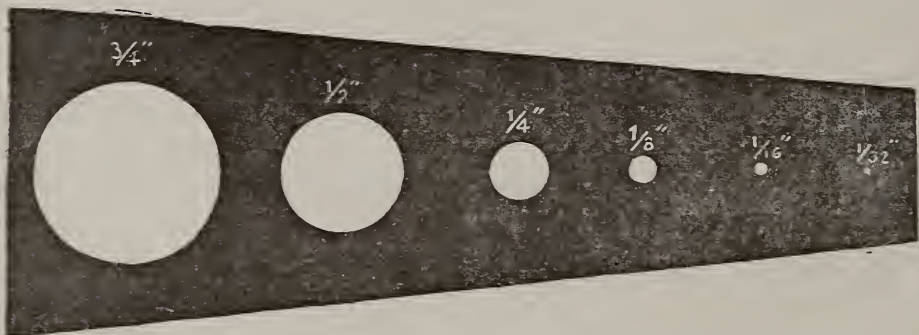
GEORGE E. HODGKINS

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	\$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FORTY-EIGHTH ANNUAL REPORT OF THE WATER
AND ELECTRIC LIGHT COMMISSIONERS
FOR THE YEAR 1941

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1941
as follows:

WATER DEPARTMENT

CONSTRUCTION

New Well System	\$ 570.13
-----------------	-----------

Service Pipe

Paid out for materials and labor	2,187.42
----------------------------------	----------

Pipe Lines

Paid out for materials and labor	2,790.42
----------------------------------	----------

MAINTENANCE

Repairs Services

Paid out for materials and labor	4,530.80
----------------------------------	----------

Repairs Pipe Lines

Paid out for materials and labor	1,913.55
----------------------------------	----------

WATER DEPARTMENT

Buildings and Grounds

Paid out for materials and labor	2,322.71
----------------------------------	----------

Administration and Transportation

Paid out for materials and labor	3,623.03
----------------------------------	----------

Water Pumping

Paid out for electricity	2,816.80
--------------------------	----------

Note Payments

Notes paid by Treasurer	3,000.00
-------------------------	----------

Interest Payment

Interest paid on notes	832.50
------------------------	--------

Pension

R. B. Pickard	243.00
---------------	--------

	\$ 24,830.36
--	--------------

WATER DEPARTMENT

1941

Dr.		Cr.	
To amounts received:		By paid:	
Meters	\$ 23,125.79	Orders	\$ 20,981.45
Little Neck	1,827.00	Notes	3,000.00
Miscellaneous	793.55	Interest	832.50
		Refunds	16.41
	<hr/>		<hr/>
	25,746.34		24,830.36

Water Liens added	
to taxes 1938	50.67
Water Liens added	
to taxes 1939	254.59
Water Liens added	
to taxes 1941	97.81
Water Liens added	
to tax title	178.14
Due from James D.	
Reilly	271.97
	<hr/>
	26,599.52

Cash balance		Cash balance	
January 1, 1941	5,677.72	Dec. 31, 1941	7,446.88
	<hr/>		<hr/>
\$ 32,277.24		\$ 32,277.24	

The Treasurer has the following bills for collection:

Meters	\$ 6,132.34	
Miscellaneous	343.75	
Construction	48.12	
Little Neck	1,656.97	
Water liens added to taxes 1937	169.89	
Water liens added to taxes 1938	311.50	
Water liens added to taxes 1939	582.73	
Water liens added to taxes 1941	853.22	
Water liens added to tax title	1,878.29	
Water liens 1941	1,543.07	
		13,519.88
Commitment December 31, 1941		6,738.47
		<hr/>
		\$ 20,258.35
		=====

BALANCE SHEET AS OF DECEMBER 31, 1941

EXHIBIT A

Assets:

Plant Investment

Engineering	\$ 7,314.71
Land Damages	8,044.12
Pumping Station	15,075.24
Pumps and Machinery	6,607.02
Storage Basin	27,693.59
Distribution Reservoir	17,827.56
Bull Brook Reservoir	50,476.43
New Well System	570.13
Pipe Lines	200,686.42
Service Pipes	58,708.69
Store House	178.70
Department building	2,367.97
Miscellaneous	2,834.20
Transportation equipment and Air Compressor	2,456.56

 400,851.34

Less reserve for depreciation 161,428.02

 Total Plant Investment \$239,423.32

Cash \$ 7,446.88

Accounts receivable 20,171.02

Inventory (Estimate) 4,000.00

 Total current assets 31,617.90

 Total assets \$271,041.22

Liabilities and Surplus:

Appropriations from Tax levy for

note payments and construction \$24,083.03

Notes Payable 24,000.00

Total Liabilities \$ 48,083.03

Ipswich Water Dept. property account 206,340.29

Surplus Exhibit C. 16,617.90

Total Liabilities and Surplus \$271,041.22

EXHIBIT B

Statement of Income and Expenses for Year Ending
December 31, 1941

Income:

Meter rates	\$ 25,058.54	
Fixture rates	1,728.00	
Miscellaneous	644.19	
	<hr/>	
Total Income		\$ 27,430.73

Expenses:

Repairs services	4,530.80	
Repairs pipe lines	1,913.55	
Administration & transportation	3,608.62	
Maintenance station & grounds	2,322.71	
Electricity for pumps	2,816.80	
Interest paid	832.50	
Ralph Pickard, Pension	243.00	
	<hr/>	
Total expenses		16,267.98
		<hr/>
Net profit for the year to Exhibit C		\$ 11,162.75

EXHIBIT C

Statement of Operating Surplus for the Year Ending

December 31, 1941

Balance December 30, 1940	\$ 14,003.12
Add Net Profit for year 1941 from Exhibit B	11,162.75
	<hr/>
	25,165.87

Deductions:

Notes paid	\$ 3,000.00	
Construction paid from operating cash	5,547.97	
	<hr/>	
Total deductions		8,547.97
		<hr/>
Balance to surplus Exhibit A		\$ 16,617.90

WATER DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	Matures
Old Colony Trust Co.	12,000.00	4%	May 15, 1927	1942-47
1st & Ocean Nat. Bank of Newburyport	12,000.00	2½ %	April 15, 1938	1941-53
	<hr/>			
	\$ 24,000.00			

SUPERINTENDENT'S REPORT

Following is the report for the year ending December 31, 1941:

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	64,629
6 "	117,176
4 "	4,741
3 "	10,080
2 "	14,850
1 "	2,696
	<hr/>
	235,470 feet

A total of 44 miles 3150 feet

Street Gates

Total now set	255
---------------	-----

Hydrants

On Town property	236
On private property	15
	<hr/>
Total in use	251

Service Pipes

There has been added 43 services during the year, making a total of 1,845. There were 34 of the old services renewed.

Services in regular use	1538
Summer services	307
Total	1845
Service pipes on Town property	33,440 feet
Service pipes on private property	43,788 feet
Total	77,228 feet

These services are either cast iron, transite, lead, galv. iron or copper and in sizes from $\frac{3}{4}$ " to 6 inch.

Extension of Water Mains During Year

Appleton Park	430 feet 6 inch cast iron
Fellows Road	3908 feet 6 inch cast iron
Argilla Road	5280 feet 8 inch cast iron

Pumping Record for Year 1941

Number hours pumps operated	2342 hours
Total number of gallons pumped	120,499,100 gals.
Average amount of water used daily	330,134 gals.
Largest number of gallons pumped in any month was July	14,879,800 gals.

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1941 and
comparison with previous years

Kilowatts sold:

	1936	1937	1938	1939	1940	1941
Number of domestic consumers	1,797	1,832	2,127	1,916	1,986	2,028
Number of commercial	227	223	162	234	285	278
	<hr/> 2,024	<hr/> 2,055	<hr/> 2,289	<hr/> 2,150	<hr/> 2,271	<hr/> 2,306
Town of Rowley	232,400	351,000	377,700	410,800	417,400	450,100
Town Buildings	47,748	64,361	72,005	154,126	74,082	62,368
Water Dept. pumping	118,430	122,260	120,560	124,240	133,880	138,640
Street lighting	229,300	225,520	238,760	244,390	280,920	283,169
Station light and power	168,195	170,787	163,087	171,504	181,252	183,786
Commercial light	214,022	258,955	316,870	377,767		
Commercial power	905,026	904,924	674,870	571,197	1,047,330	1,389,706
Domestic lighting	829,546	936,851	1,074,340	1,193,717	1,301,825	1,412,388
	<hr/> 2,744,667	<hr/> 3,034,658	<hr/> 3,038,192	<hr/> 3,247,741	<hr/> 3,436,689	<hr/> 3,920,157
Kilowatts unaccounted for	369,918	425,073	503,935	376,658	542,299	698,543
	<hr/> 3,114,585	<hr/> 3,459,731	<hr/> 3,542,127	<hr/> 3,624,399	<hr/> 3,978,988	<hr/> 4,618,700
Kilowatt hours generated						

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1941

EXHIBIT A

Assets		Liabilities and Surplus	
Fixed Assets:		Notes Payable	\$ 16,000.00
Plant Investment	\$ 374,892.95	Special Deposits	4,563.66
General Equipment	2,097.44	Interest Accrued	52.50
Current Assets:		Loans Repayment	221,000.00
Cash	8,161.68	Construction appropriation repaid	1,511.06
Special Deposits	4,563.66	Profit and Loss Balance	190,752.90
Accounts Receivable	22,382.62		
Material and Supplies	8,924.27		
Depreciation	12,857.50		
	<u>56,889.73</u>		
	\$433,880.12		<u>\$433,880.12</u>

Plant Investment Account as of December 31, 1941

Land	\$ 684.00
Structures	62,110.01
Internal Combustion engines	161,129.78
Electric Auxiliaries	18,691.91
Transformer station & regulators	12,243.03
Poles, fixtures and overhead conductors	54,114.58
Underground conductors	8,286.72
Consumers meters and installation	20,029.99
Line transformers and installation	26,477.96
Street lighting equipment	8,825.99
	<u>\$374,892.95</u>

STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1941

EXHIBIT B

Operating Income:

Metered sales to Private consumers	\$ 91,937.35
Municipal revenues	19,442.48
	<hr/>
	\$111,379.83

Operating Expenses:

Station labor	\$ 12,211.00
Engine fuel	22,130.05
Lubricants	1,541.12
Misc. station supplies & expenses	227.92
Maintenance of station structures	39.75
Maintenance of engines	241.80

Maintenance of electrical equipment	90.81	
Maintenance of Auxiliaries	163.14	
Maintenance of outside lines & meters	15,167.87	
Maintenance of street light system	1,799.77	
Commercial salaries	1,533.50	
New business expense	518.75	
Salaries of Manager & commission	1,762.10	
General office supplies & expenses	1,241.94	
Insurance	881.87	
Transportation expense	1,318.58	
Depreciation	12,857.50	
		<hr/>
		73,727.47
		<hr/>
Gross income for the year		\$ 37,652.36
Interest paid on notes		414.27
		<hr/>
Net income transferred to profit & loss		\$ 37,238.09

EXHIBIT C

PROFIT AND LOSS STATEMENT

Dr.		Cr.
Surplus Applied to Depreciation	\$ 10,277.79	Credit Balance Jan. 1, 1941
Notes paid	7,000.00	Credit for Year 1941
Paid to Town Treasurer in Lieu of Taxes	11,000.00	as Profit (Exhibit B)
Balance from Exhibit A as Profit in the Liability and Surplus Account	190,752.90	
	<hr/>	
	\$219,030.69	\$181,792.60
		37,238.09
		<hr/>
		\$219,030.69

ELECTRIC LIGHT STATEMENT

Elwyn F. McCarthy, Treasurer

1941

Dr.		Cr.	
To amounts received:		By paid:	
Domestic Light	\$ 50,139.80	Orders	\$134,405.23
Domestic Light—		Notes	7,000.00
Little Neck	2,534.27	Interest	432.50
Commercial Light	39,941.52	Refunds	992.37
Town Buildings	2,027.73		<hr/>
Water Pumping	2,816.80		\$142,830.10
Miscellaneous	1,103.50		
Town of Rowley	8,407.35		
	<hr/>		
	\$106,970.97		
Street Lighting		Transferred to De-	
Appropriation	6,400.00	preciation Fund	12,857.50
Transferred from		Transferred to	
Depreciation		Maturing Debt by	
Fund	43,540.70	vote of Town	11,000.00
	<hr/>		<hr/>
	156,911.67		166,687.60
Balance January 1,		Balance December	
1941	17,937.61	31, 1941	8,161.68
	<hr/>		<hr/>
	\$174,849.28		\$174,849.28

The Treasurer has the following bills for collection:

Domestic Light	\$ 9,329.27	
Town Buildings	25.63	
Commercial Light	2,426.33	
Miscellaneous	319.65	
Little Neck	346.88	
		<hr/>
		\$ 12,447.76
Commitment December 31, 1941		10,661.11
		<hr/>
		\$ 23,108.87

DEPRECIATION FUND

Amount of Fund January 1, 1941	\$ 43,540.70
Transferred from Operating Cash Account 1941	12,857.50
	<hr/>
	56,398.20
Transferred to Construction Account	43,540.70
	<hr/>
	\$ 12,857.50

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

1941

Amount deposited in Ipswich Savings Bank	
January 1, 1941	\$ 4,389.15
Meter Receipts	382.00
Income	110.41
	<hr/>
	4,881.56
Refunds	318.00
	<hr/>
Amount deposited in Ipswich Savings Bank	\$ 4,563.56
December 31, 1941	

ELECTRIC LIGHT DEPARTMENT LOANS

Sold to	Amount	Rate	Date of Issue	No. Notes	Matures
Inst. Savings Newburyport	\$ 6,000.00	3½ %	June 15, 1934	3	1942-44
First National Bank, Boston	10,000.00	1½ %	March 15, 1936	2	1942-43
	<hr/>				
Total Outstanding	\$16,000.00				

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic consumer
1924	584568	97445	\$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	2744667	232400	8,000.00	.05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941	3920157	283169	6,400.00	.04
1942		285000E	5,800.00	.04

E This is the estimated amount of KWH. to be used for Street lighting during 1942.

Returned to Town to Reduce Taxes	Outstand- ing Debt	Total cost of Plant	Value of Plant after Depreciation
\$	\$45,000.00	\$125,276.38	\$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
11,000.00**	9,000.00		

Note:

** To be paid in 1942.

ELECTRIC LIGHT DEPARTMENT

The generating capacity at the Power Plant was increased during the year 1941 by replacing the 350 Horse-power Deisel unit with a 1050 Horse-power unit. This change added 22% to the capacity of the Plant. The total capacity of the four units now installed is 3175 Horse-power. On account of the 14% increase in output during the past year this added horse-power was not installed any too soon, and for the first time in the history of the Department a major change was made without the aid of borrowed money in as much as this new unit was paid for by money in the Depreciation Fund and the operating account of the Department.

We wish to especially call to your attention the tables on Pages 24 and 25 of this report which show in detail the growth of the Plant, lowered street lighting costs, amount of money paid by the Department to the Town to help reduce the Tax Levy, the decrease in the Plant Debt and the steadily growing value of the Plant over a period of the last eighteen years.

WATER DEPARTMENT

The water mains were extended through Fellows Road from the Proctor Estate to Candlewood Road thus eliminating two dead-ends and giving the opportunity to by-pass the supply of water at this section of the Town in case of emergency. At the present time there are new mains being installed

on Argilla Road and it is expected that this job will continue under the W. P. A. until the end of the road is reached.

The work in connection with a new source of supply of water by the underground well system is progressing and it is hoped that before the summer season these wells will be in operation.

JAMES EDWIN COLE, JR.

ALEXANDER B. C. MULHOLLAND

GEORGE E. HODGKINS

Water and Light Commission.

CHARLES A. MALLARD, Manager

Rates In Effect December 31, 1941

Domestic Service

5½ c per KWH for the first	25 KWH per month
4 c per KWH for the next	25 KWH per month
3 c per KWH for the next	100 KWH per month
2 c per KWH for all over	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5½ c per KWH for the first	50 KWH per month
4 c per KWH for the next	300 KWH per month
3 c per KWH for the next	500 KWH per month
2½ c per KWH for the next	1000 KWH per month
2¼ c per KWH for the next	10000 KWH per month
2 c per KWH for all over	11850 KWH per month

Minimum charge \$1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the
SCHOOL COMMITTEE



FOR THE YEAR
1941

Stanley A. Hull Printing Co.

SCHOOL COMMITTEE

	Term Expires
WILLIAM F. HAYES	1943
REV. FREDERICK C. WILSON	1943
PAUL RAUPACH	1942
DR. FREDERICK C. WILDER	1942
EARL EWING	1944
HERMAN KYES	1944

WILLIAM F. HAYES	Chairman
FRANK L. COLLINS	School Physician
MURIEL E. RILEY, R.N.	School Nurse
GEORGE W. TOZER	Attendance Officer

SUB-COMMITTEES OF SCHOOL COMMITTEE

Playground	Dr. Wilder
Athletics	Mr. Ewing and Mr. Raupach
Finance	Mr. Ewing and Mr. Kyes
Textbooks and Teachers	Mr. Raupach and Dr. Wilder
Supplies	Mr. Wilson and Mr. Kyes
Building and Grounds	Mr. Wilson and Mr. Kyes
Transportation	Mr. Raupach and Dr. Wilder
Insurance	Mr. Ewing and Mr. Wilson

The Chairman of the School Committee is ex-officio
a member of all sub-committees.

HARRY S. MERSON

Superintendent and Purchasing Agent

GEORGE W. TOZERClerk

OFFICEManning School Building

OFFICE HOURSSchool Days from 3:30 to 5:00
and by appointment

REPORT OF SCHOOL COMMITTEE

To the Citizens of Ipswich :

Each year a part of the annual Town Report is our section containing a record of the activities of the various schools located in the town. Because the report contains a comprehensive statement by the Superintendent and members of the faculty as to the scholastic ambitions of the schools, the report of your committee has generally been confined to a narrative of the condition of the material, supplies, and buildings under the jurisdiction of the committee. However, this year, we desire to deviate from the customary chronicle.

Every person is, and should realize that he is, an actual part of the present world-wide conflict, — not only for the part such person is to accomplish in the struggle, but for the anticipated accomplishment that will come to those who will carry out the results. That a democratic form of government will live is the present task; that it will be preserved is a problem to be faced by everyone. With this thought, your committee, while lending aid in every effort and assisting in every enthusiasm in the present perilous period, nevertheless is fully conscious of the truth that a democratic form of government can only survive when its people are sufficiently cognizant of its workings to make it a success.

Two classes of persons become citizens of our government; those who acquire it by an oath of allegiance, and those who receive it by birth. However, a mere

oath of allegiance is not sufficient for citizenship. An applicant for admission must satisfy an examiner that by education he has an understanding of the forms of government sufficient to warrant the applicant's becoming an active participant in processes of a democracy. Americanization classes by way of night schools are provided for those who have a desire to acquire an education preliminary to applying for citizenship. While this school has received more attention in recent years than formerly, your committee would welcome an increase in this department, with a corresponding interest by the public.

The group who have received citizenship by birth are necessarily the chief concern of your committee. This group comprises the persons who are to make democracy survive and preserve its institutions for others. The schools of today should receive more than passing concern by the public. Your committee feels that it should direct the attention of the voters to this most important obligation lest that at some late date the public might awake to the fact that the present generation is inadequately trained to meet their task.

It appears to be conceded in the present conflict that one of the major struggles confronting the people is whether the present form of government might endure. The youth are constantly being rushed into this struggle and are thereby having their normal mode of life interrupted. We feel we should, therefore, give more attention to the long range policies of our school system than might ordinarily be considered. This long range view should take into consideration the possibilities of interruptions caused by an all out effort in the present emergency. The materials necessary to a proper education

may become sparse. The teaching personnel may have their interests diverted. Problems not now foreseen may become matters of concern. However, your committee feels that its obligation as to the future is of such importance that the citizens of the town should be aware, in these times, of its fundamental duties.

In this report the entire committee wishes to incorporate its expression of appreciation to all who have in any way assisted us in the performance of our duties as your committee.

Respectfully submitted,

IPSWICH SCHOOL COMMITTEE,

William F. Hayes, Chairman.

Comparative Statement of School Department Expenditure.

Years 1931-1941 inclusive.

	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
General Expense	\$ 4,961.99	\$ 5,068.20	\$ 5,053.03	\$ 4,951.03	\$ 6,035.10	\$ 5,815.19	\$ 6,905.62	\$ 5,242.99	\$ 5,155.80	\$ 5,209.53	\$ 5,318.37
Teachers Salaries	69,907.84	70,486.13	68,915.03	68,022.54	66,782.28	65,540.27	67,960.18	68,635.44	67,399.80	65,630.08	65,097.62
Americanization Classes	274.00	252.00	238.00	232.00	236.00	296.00	264.30	190.20	342.79	422.50	377.00
Text Bks. & Sup.	8,137.76	4,134.91	3,391.88	3,949.65	4,661.41	5,895.90	4,054.04	3,317.42	3,716.79	4,988.21	4,902.34
Libraries						79.79	269.60	96.97			
Tuition	1,501.61	1,518.46	978.72	1,054.42	1,419.47	809.21	384.80	831.86	516.83	328.86	645.60
Transportation	7,689.31	9,527.34	9,192.00	9,007.77	8,966.33	8,166.01	7,874.50	8,075.75	7,587.11	6,812.77	6,842.27
Janitor Service	4,465.99	4,510.60	4,452.19	4,522.60	4,491.00	4,738.85	6,778.40	6,796.00	6,796.00	6,790.20	6,807.60
Fuel and Light	3,777.41	1,584.94	2,987.49	3,105.57	4,597.91	5,360.94	4,885.61	5,460.20	5,644.74	5,803.32	5,233.52
Bldgs. and Grounds	4,471.09	1,764.98	4,048.22	4,772.67	1,901.62	3,467.94	4,809.50	3,048.12	3,065.74	5,143.02	3,662.37
Furniture and Fur.	202.03	75.95	27.40	192.15	92.20	1,728.91	1,225.12	644.84	626.35	1,040.23	876.98
Supp't of Truants			76.00		96.91	194.28	368.29	375.14	163.14	83.14	104.00
Diplomas and Grad.	117.45	119.45	112.94	114.97	120.50	143.17	155.41	71.56	121.08	106.29	117.01
Insurance	1,954.87	795.50	888.05	986.03	1,100.02	1,646.59	1,993.13	279.70	1,697.14	622.81	959.24
Athletics	714.67	556.99	533.14	188.91							
Fire Alarm				983.81							
Health								1,696.34	1,622.65	1,569.96	1,664.06
Total Expend.	\$108,176.02	\$100,395.45	\$100,899.14	\$102,084.12	\$100,500.45	\$103,882.65	\$107,958.50	\$104,362.53	\$104,455.96	\$104,673.04	\$102,608.48
Receipts:											
Mass. Inc. Tax	9,410.00	9,570.00	16,695.00	17,858.30	14,920.00	14,663.20	14,720.00	14,950.00	12,500.00	9,550.00	9,550.00
Mass. Income Tax Rebate			11,605.00								
Tuition-Hamilton											
Tuition - Rowley	3,719.00	3,755.00	4,236.47	2,163.25	3,837.75	3,298.00	112.50	4,633.00	4,046.00	4,369.00	3,893.00
Mass. Voca. Edu.	920.71	629.57	652.85	736.89	306.92	491.88	3,383.00	284.25	137.05	279.63	220.50
Feefees						1,500.00	423.50	1,500.00	1,250.00	2,000.00	2,000.00
Manning						500.00	1,500.00	500.00	250.00	200.00	
Manual Training						141.77	500.00	85.91		7.63	
Burley Insurance								1,541.25		111.90	
Salem Music											
Women's Club											
Miscellaneous	127.56	134.00			965.97		5.75				
Refund							8.68				22.69
Mass. Amer. Classes			121.00	110.00	90.00	128.00	99.00	36.10	2.00		
Boiler Sale						50.00		159.00	127.59	162.00	189.00
Tuition-State Wards											
									265.03	141.86	69.20
Total Receipts	\$14,177.27	\$14,088.57	\$33,310.32	\$20,868.44	\$20,120.64	\$20,787.28	\$22,315.35	\$22,114.16	\$18,575.58	\$14,622.02	\$13,931.70
Unexpended Bal.							108.23	14.72		26.96	24.21
							\$22,207.12	\$22,128.88		\$14,688.98	\$13,945.91
Net Cost	\$93,998.75	\$86,206.88	\$67,588.82	\$81,215.68	\$80,379.81	\$83,095.37	\$85,751.38	\$82,265.09	\$85,880.38	\$87,851.02	\$86,664.28
Number of Pupils Enrolled	1,504	1,507.	1,425	1,409	1,400	1,326	1,267.00	1,240.00	1,237.00	*1,200	1,153
Net Cost per Pupil enrolled	62.50	57.27	47.43	57.64	57.41	62.66	67.68	66.34	69.42	73.21	75.17

SUPERINTENDENT'S REPORT

To the School Committee of Ipswich,

Gentlemen:

In the school reports of 1939 and 1940 there are discussions, as detailed as space would allow, of the development of certain aspects of our school program: the work in reading, the development of the program of studies, the testing program, the curricular and extra curricula activities of the high school, the practical and domestic arts program in the junior and senior high schools, the health program. These reports are on file and are available for any who wish to review them. We beg leave, in this school report, to make mention of those factors which have influenced our school program and policy since those things were written.

CHANGES IN PERSONNEL

During the summer of 1941, five teachers submitted their resignations. These teachers are named below in the order of the length of their service.

Miss Lucy Ardelle Kimball retired from teaching after forty-five years of service — all of them in Ipswich with the exception of an interlude of 10 years during which she taught in the schools of Swampscott. Teaching as she did during all her adult life exclusively in the first grade, she became adept at the difficult and exceedingly important task of guiding young children in that transitional period when, upon entering school,

they are first confronted with social disciplines. Liberally endowed with the tact and sympathy that characterize the great teacher, she managed, as I have been privileged to observe, to inculcate into her pupils those New England virtues which distinguish her character. She demanded and managed to maintain in her classroom a discipline (which she herself had mastered) based upon a decent respect for the rights of others. Her pupils, therefore, left her classroom with a proper understanding of their importance, with a mastery of fundamentals, and with the habit of success.

I can testify that she, who had seen so many "systems" come and go and return again, gave evidence of none of the spirit that there is "nothing new under the sun." For her, each class was a new and exciting challenge, which she accepted with all the enthusiasm of a neophyte. It was a constant source of inspiration and education to me, a very young and somewhat inexperienced superintendent, to sit with her surrounded by children, and listen to her talk about some new technique, mined from her wide reading and adapted to her work with what she had found to be a particularly troublesome case.

It can be estimated roughly that no less than twelve hundred children (some of them the fathers and even the father's fathers of those whom she taught but yesterday) have come under Miss Kimball's influence during her years of teaching in our town. The effect which she must therefore have had on our community life is wonderful to think of.

I am proud as one of her co-workers to have this opportunity to comment on her service, and as a citizen

of Ipswich, to wish her long years of happiness in her retirement.

Miss Mary Nourse, who had taught in the Shatswell School, Sixth Grade for fifteen years, resigned to be married.

Mr. Arthur Danielson, for three years director of the Industrial Arts course in the senior and junior high schools in Ipswich, resigned to accept the position of principal of the senior and junior high school in Pittsfield, New Hampshire.

Mr. Frank Davis, teacher of English in the Ipswich High School, resigned to accept a similar position in the Danvers, Massachusetts, High School.

Mr. Herbert Downs, teacher of graphic and industrial arts in the Ipswich Senior and Junior High Schools resigned to accept a similar position in one of the junior high schools in Newton, Massachusetts.

NEW APPOINTMENTS AND ASSIGNMENTS

Mr. Lawrence Quanstrom, who had taught wood working in the East Boston School of Art for eight years, was appointed teacher of **Industrial Arts**.

Mr. Bertram Bennett, a graduate of Fitchburg State Teachers College, class of 1941, was appointed teacher of printing and mechanical drawing. Mr. Bennett has also taken over the duty of coaching basketball.

Miss Hazel Huston, who attended Michigan State University and graduated from the Possé College of physical education, class of 1940, was appointed teacher of

girls' physical education in the High School. She also teaches Biology.

Miss Miriam Hayman, a graduate of Ipswich High School and of Salem Teachers' College, class of 1941, majoring in primary education, was appointed teacher in Ipswich and assigned to a primary class at the Shatswell School.

No new appointment was made to fill the position left vacant by the resignation of Miss Nourse. Because of reduced enrollment in the junior high school, Miss Alice Ciolek was transferred from the Winthrop School to the Shatswell School, where she was assigned to teach Grade VI.

CHANGE IN SCHOOL HOURS

At the opening of school this fall the new schedule for opening and closing of the elementary schools, as approved by the School Committee, was put into effect. Though no reduction was made in the length of the school day, a longer period of time was made available to teachers after school hours for the assistance of retarded pupils and for the promotion of extra-school activities among the youngsters.

Not the least of the benefits deriving from the new schedule has been the equalizing of the length of the periods in the junior high school.

PROGRAM OF STUDIES

Last year we commented favorably on the Committee's policy of investing in textbooks and teaching aids. We emphasized then the necessity for having in the classroom a variety of materials and books which could be used to stimulate work on different levels of accomplishment.

As a result of this policy the work in most classrooms throughout the schools has been considerably enriched. In the elementary schools, also, it has been possible to implement the outlines in language and number work which were adopted last year. In consequence, the outlines are being generally followed.

In addition to these things which we described last year, we have been enabled to introduce a program of learning experiences in science as an integral part of our elementary school program. If it serves the purpose we have in mind, it will give meaning and enrichment to other areas of learning such as safety, health, the social studies, mathematics, and the language arts. It should stimulate pupils to perform simple experiments, to engage in individual and group projects, to make field trips, and to carry on other worthwhile activities. This program is being admirably supplemented by the nature lore lectures which are given in the elementary schools every other week by a botanist from the Massachusetts Audubon Society.

THE JUNIOR HIGH SCHOOL

Because of the revised schedules for the opening and closing of schools, it was possible for the junior high school principal to devise a schedule of classes, which made for a more efficient distribution of time and for a better arrangement of teacher schedules than was hitherto possible.

As a result, the time-allotments devoted to the several studies in the curriculum were modified to give greater emphasis to those areas of learning in which we

had discovered weaknesses. Thus, in the 1942 program the time allotted to language activities was increased by 25% over that allotted in 1941; that devoted to arithmetic by about 20%. Required physical education is given two periods a week to both girls and boys. Provision has been made for supervised study periods during school hours for each pupil. A socialized home room program is carried on once a week. A schedule of topics about which these programs are to be built is made out by the principal six months in advance. Each home room is responsible for an assembly program once every two months. This assembly program is the culminating activity of the home room work.

The junior high school schedule now in operation is based on the assumption that the pupils should do, besides their work in school, homework requiring from thirty minutes to an hour each night. To ensure this result, a schedule for homework assignments has been submitted to each teacher. These, we understand, are being adhered to.

This year, full use is being made of the Manning hall as a gymnasium as well as an auditorium. Under the direction of Mr. Pickard recreational basketball is carried on after school hours from 3:00 p.m. until 5:30 p.m. Nearly every boy in the seventh and eighth grades returns voluntarily for this activity at least one afternoon a week.

DEFENSE ACTIVITIES

Since the war started, the schools have incorporated in their program a number of activities, which though seemingly insignificant, have helped to focus attention on the defense effort, to teach habits of thrift, and (in the upper grades in particular) to teach certain habits and skills which might be useful in the period into which we shall soon enter.

1. A program for collecting waste paper has been carried out in the elementary schools and in the high school.
2. Defense Stamp banks have been established in several of the elementary schools. Nearly one hundred dollars' worth of stamps a week have been purchased by children in the elementary schools since this project was started.
3. In the arts and crafts project in the schools, lessons have been given in knitting and in making other articles prescribed by the Junior Red Cross.
4. Throughout the schools, increased emphasis has been given to health education and hygiene.
5. In the high school Domestic Arts classes some emphasis has been given to developing diets which might be healthful and economical even under conditions of relatively severe food rationing.

6. A Red Cross course in first aid is being taught by the School Nurse in connection with the junior and senior Domestic Arts classes.
7. A Red Cross course in first aid, open to any pupil who wishes to take it, is planned to be given in February.
8. The Industrial Arts department has attempted to cooperate with civilian defense agencies in the making of such necessary equipment as would come within the scope of their school work.
9. A number of rooms have been made available in the schools for the use of certain defense units.

AIR RAID PRECAUTION

The best that can be said of any plans which can now be offered for air raid precaution in the several schools is that they have grown out of some study of the best information and advice which we are at present able to obtain. We refrain from describing them in detail in a report like this for fear of thereby attributing to them a quality of permanency which we do not intend them to have. Certainly the plans shall be modified and enlarged as experience shall dictate.

The main assumption upon which we have based our preparations is that pupils should not be dismissed from school during or immediately prior to an air raid alarm. This assumption is in conformity with the opinions we have received from responsible state and fed-

eral defense officials, and it is agreeable to the wishes of the local defense committee. The great majority of those who have studied the problem agree that to send pupils into the open, in large concentrations, and without protection would be not only to subject them to unnecessary danger, but also to create a traffic condition likely to hamper necessary defense activities.

To ensure the safety of the children while in the school building, refuges have been decided upon and are being equipped. Appropriate signals for repairing to the refuge or to evacuate the buildings have been decided upon, and reaction to these signals under varying conditions has been rehearsed; mainly, the children are being taught, through various exercises, to react quickly to whatever directions they may be given.

PHYSICAL EDUCATION IN THE HIGH SCHOOL

For some years the school authorities in Ipswich have opined that there was lacking in our high school an organized program of health education and physical instruction.

During the summer of 1941, however, there were several changes in the teaching force. This condition together with an anticipated slight decrease in enrollment in the high school, made possible the re-assignment of teacher schedules and the introduction of a program of required physical education for all pupils in the high school. A woman teacher, with specific training to direct this work, was engaged to organize the program for girls. Mr. Conary was given the additional assignment of developing the boys' activities.

It is still too early to assess the effects of the specific program now being carried on. It is our hope, however, that the regimen of prescribed and carefully directed exercise will tend to develop in our youngsters those habits of health and hygiene which will be so necessary in the difficult period through which we shall pass.

THE RESPONSIBILITIES OF THE HIGH SCHOOL

In our last annual report we described in some detail a number of the activities which fall within the scope of our high school program. Some of the changes that have occurred since then have been touched upon elsewhere in this report. There is, however, one other significant change in the pupils which perhaps more than anything else has influenced the work of the schools during the past months. It is their visibly altered outlook on the world beyond school.

For more than a decade youngsters of high school age have understood that the future for them was a pretty hopeless consideration. They have suffered one of the most agonizing afflictions that youth can experience — the feeling that they are not needed. Time and again they have been classified as the inept young—who (together with the old — and the technologically unemployed) were our “national problems.” All subconsciously, perhaps, they have absorbed the feeling that they were being merely tolerated by a society bent upon making a virtue out of dependency. In their own defense, youth tended to shield themselves with a thick but very vulnerable armor of cynicism, the nature of which was reflected in a much publicized slogan adopted by a high school class in a distant state a few years ago: “W.P.A., here we come!”

Indulging in the inalienable right of elders (actual or imagined) since the world began, our school people worried about these youth, and the schools expended some effort, with what sometimes appeared to be discouraging results, trying to emphasize the solid satisfaction that might ensue from hard work and rigid self-discipline. Often, however, we advocated frankly that many pupils remain in school, not because their accomplishment warranted it, but because there was no alternative occupation that we could recommend; and we confess to an occasional sense of guilt that by sometimes condoning poor performance, by often accepting something less than the best of which a boy or girl was capable, we were contributing palpably to an already bad condition.

If we judge correctly, these conditions are changing. Youth is discovering that they, like everyone else, have a tremendous job to do. They are again a part of things. They are no longer "economic encumbrances," but real national assets. To those of us who saw them first in school but a short time ago, it is an inspiring and rather touching thing to observe with what enthusiasm and courage they have accepted the tasks which they have been given in the universities, in the factories and offices, and in the armed forces of our country. And we are beginning to feel that at least some of the worry about them was needless.

Nor do the youngsters in high school seem to be less affected than those who have graduated. We are informed that more serious work is being accomplished in the high school classes and in the outside activities than at any time in recent years.

To direct this renewed effort and to stimulate among our pupils some responsible and intelligent thinking about the decisions which they will be called upon to make, it would seem to us, is a defense job of the first magnitude. Not even our professional prophets can tell whether this war will end late or soon; but there is one thing that even the least prophetic among us knows—that the effects of this war will last throughout the lives of the generation now in school and of the generation that will come after them. The solution of these post war problems (as well as the mastery of the technical problems incident to waging a victorious war) will demand the exercise among our people of those disciplines which it is the duty of institutions like the school to cultivate.

It is for this reason that we commend to the attention of the committee the enormous importance in these times of the work in which our high school is engaged. It is for this reason also that, with all due deference to other needs, we argue the need for continuance of the support of public education even in these times.

SALARY SCHEDULE

Since September of 1941, the school committee has been engaged in a rather extensive study of methods of teacher compensation. Since this question has an ultimate bearing on the quality of education which our schools will be enabled to offer in the future, we presume to incorporate in this report a chronicle of the steps by which we have observed the committee to have arrived at its conclusion.

The data upon which the study of the committee was based were compiled before the close of the year, 1941. They then appeared to indicate:

1. That no systematic schedule for compensations and increments for teachers has been in effect in Ipswich for a decade or more.
2. There are, therefore, great and unjustifiable differentials between salaries of Ipswich teachers of similar preparation, experience, and relative value to the school organization.
3. (a) In general that the median and average salaries paid to Ipswich teachers is considerably below the national and state median and average salaries for teachers in similar classifications.

(b) That the median and average salaries in the several teacher classifications is lower than those of the median and average salaries in the other towns of the state in the population range of Ipswich.

(c) That in most classifications the median and average salaries of Ipswich teachers is below those in the twenty-five towns in the state with the per-pupil valuation similar to that of Ipswich.

Since the beginning of the war these discrepancies, apparent at the time the figures were compiled, are being accentuated by the raising of teacher salary standards throughout the state—caused by an imminent shortage of teachers. The following facts which have come to the school committee are pertinent to the situation:

1. In 14 of the twenty-five towns in the per-pupil valuation class of Ipswich, general salary increases of from 21½% to 15%, or blanket increases of \$100 or \$200, have been given or have been recommended by school committees.

2. The National Director of Selective Service has issued a memorandum to draft boards, recommending that serious consideration be given to the deferment of certain classes of secondary school teachers because of the reduced number of them which is available.
3. The National Education Association has advised the school committee that between 5,000 and 18,000 emergency teachers' certificates will be granted in 1942, permitting teachers to enter the profession at lowered standards.
4. Even in the summer of 1941, the Ipswich School Committee made seven consecutive appointments to fill three vacancies in the teaching staff.

The school committee undertook to examine the data on teachers' salaries with no predilection toward the conclusion that a salary schedule should be adopted. In fact, the Committee felt some skepticism toward the idea of salary schedules in general. However, in their investigations the committee had occasion to study the experience of many communities in disposing of the problem of teacher compensation, and they were impressed by the enormous increase in recent years of the number of communities which have adopted some form of salary schedule as a basis of compensating public school personnel. In Massachusetts alone, for instance, but 89 town of the total of 355 in the state have no defined policy of salary scheduling; and the majority of these are towns in which salaries are depressed, and the turn-over of teachers, accelerated.

The Committee was interested to investigate the considerations which might explain this wide acceptance of the principle of salary scheduling. The following

factors and the implications thereof appealed to the committee as justifying the adoption of a salary schedule as a policy upon which to plan the future:

1. There seems to be an increasing realization among students of the problem that it is impossible objectively to measure the relative efficiency of teachers; it seems, therefore, to be generally agreed that no effective system of compensation should be based primarily upon supposed efficiencies. An attempt to do so can result only in injustice and in shattered morale among the teaching force.
2. Teachers are public servants, paid from public funds and, therefore, are necessarily limited in their financial growth by the amount which the taxpayers will provide. They are, nevertheless, required to live respectably, dress neatly, and participate sufficiently in the life of the community to maintain their usefulness to the schools and to the children of the town. To counterbalance their limited financial horizons, teachers are entitled to a more definite opportunity to budget their future than the person in private life who gambles for greater rewards. This condition obtains in other branches of public life. It would seem to have considerable applicability to teachers.
3. Since teachers are engaged by the public (through the school committee) and may be advanced or dismissed at the discretion (within prescribed limits) of the public which hires them, it is indispensable to a healthy morale that these teachers have some assurance that advancement is based impersonally upon satisfactory service and is not contingent upon changing social, political, or religious prejudices. A fixed policy of compensation, while not legally binding on successive committees, would provide moral assurance to that end.

4. The existence of a definite long range policy would greatly facilitate the preparation of the annual budget for salaries of personnel. Collaterally, it would assist the fiscal authorities of the town to plan their expenditures in advance.

The force of all these considerations and the various ramifications thereof have led the school committee to favor a long term policy with reference to teacher compensation. Such a policy should, they feel, be aimed, first, at setting up a sounder and more equitable basis for teacher compensation than now obtains in the school department; second, at progressively diminishing what appear to be unfair differentials between salaries of teachers of similar training, experience, and value to the school organizations; and, third, at providing an incentive for the teachers to continue their professional growth by organized study and by participation in educational activities.

The committee had in mind, of course, that the attainment of these objectives could be seriously limited by a number of factors, not the least of which is the ability and the desire of the community to pay. However, the economic law of supply and demand implies that (cost of living and all that, aside) the maximums and automatic increments for teachers in Ipswich should compare favorably with those in communities of similar financial assets and educational responsibilities; for it is with such towns that Ipswich might reasonably be expected to compete for teacher personnel.

At the same time the committee had no desire to set up a policy which might result (now or in the future) in a total school budget seriously out of line with school budgets in towns in the general classification of Ipswich. To keep within these prescribed limits, would probably be to pursue a very safe and reasonably sound fiscal policy which would ensure the maintenance of a modicum of competency among the personnel of the school organization.

It is with these objectives and limitations in mind that the school committee has presented to the finance committee for their consideration, a proposed salary schedule form, which seems to us to be a business-like and fairly reasonable basis for working out a difficult problem.

In conclusion we should like here to thank the many citizens of Ipswich, who through their various expressions of interest and good will, have helped to make the work of the schools more effective.

Respectfully submitted,

HARRY S. MERSON,

Superintendent.

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES
FROM 1931 TO 1941

Grade	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
I.	124	123	75	111	115	95	105	78	79	82	86
II.	164	122	109	87	100	106	60	89	84	75	77
III.	145	161	129	112	88	100	105	90	94	81	78
IV.	144	149	178	150	121	100	112	94	91	103	87
V.	169	157	164	162	149	126	97	120	101	89	105
VI.	157	154	160	163	139	167	127	90	116	96	88
VII.	154	134	142	131	222	162	157	144	115	127	98
VIII.	102	137	121	157	103	118	126	119	121	97	124
IX.	128	112	122	105	124	112	138	144	136	147	126
X.	86	109	90	101	116	101	100	116	124	111	103
XI.	82	75	80	73	59	74	74	80	89	96	88
XII.	43	64	45	54	54	61	56	68	74	89	88
P. G.	6	10	10	3	10	4	10	8	13	7	5
Totals	1504	1507	1425	1409	1400	1326	1267	1240	1237	1200	1153
Annual Inc.	*6	2	*82	*16	*9	*74	*59	*27	*3	*37	*47

* Decrease.

Americanization Classes: 1932-33, 43; 1933-34, 51; 1934-35, 42;
1935-36, 68; 1936-37, 39; 1937-38, 88; 1938-39, 88; 1939-40, 86;
1940-41,

MEMBERSHIP BY AGE AND GRADE

BOYS

GRADE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	TOTAL
I.	4	34	5	1												44
II.		7	29	5												41
III.			6	18	5	6	1									36
IV.			1	8	20	9	3	1								42
V.					5	28	16	5	3	1						58
VI.						3	26	9	6	3			1			48
VII.							9	20	3	11	3					46
VIII.							1	10	20	15	10	5	1			62
IX.									13	24	20	11	4			72
X.										14	17	15	9	2		57
XI.											9	19	8	5	2	43
XII.											1	11	13	9	1	35
P. G.													2			2
TOTALS	4	41	41	32	30	46	56	45	45	68	60	61	38	16	3	586

GIRLS

GRADE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	TOTAL
I.	6	35	1													42
II.		9	24	1	1	1										36
III.			5	33	3			1								42
IV.				11	28	4	2									45
V.					8	30	5	2	2							47
VI.						10	19	8	2	1						40
VII.							8	27	10	5	2					52
VIII.								16	27	12	5	2				62
IX.								1	10	17	12	11	3			54
X.									2	19	15	6	1	3		46
XI.										3	16	13	11	2		45
XII.												23	17	12	1	53
P. G.													3			3
TOTALS	6	44	30	45	40	45	34	55	53	57	50	55	35	17	1	567

TOTAL MEMBERSHIP — 1,153

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the 3rd Thursday of each month at the Manning School at 8:00 P. M.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week day at the office of the Superintendent of Schools.

A STATEMENT RELATIVE TO NO-SCHOOL SIGNALS

4 blasts of the fire whistle with the street lights on for 5 minutes at 7:30 means—

NO SCHOOL — ALL SCHOOLS — ALL DAY
(with radio announcement from Station WESX
if possible)

4 blasts of the fire whistle with the street lights on for 5 minutes at 8:00 A.M. means—

**NO SCHOOL—FIRST 8 GRADES FOR THE MORNING
SESSION**

4 blasts of the whistle with the lights at 11:30 A.M. means—

**NO AFTERNOON SESSION FOR THE FIRST EIGHT
GRADES**

If the whistle does not sound and the lights do not come on at 11:30, the school busses will appear at approximately as many minutes before the opening of the schools in the afternoon as they do in the morning. For example: if the school bus appears at your home at 8:15 or 30 minutes before school opens in the morning, the school bus should appear about 12:45 (a quarter of an hour before 1 o'clock) or 30 minutes before 1:15 the time of the opening in the afternoon.

If the whistle sounded at 7:30 for no school, all schools, all day, whistle will not sound at 11:30.

If school was in session in the morning and if for any reason it is to be dismissed for the afternoon, pupils will be informed in their various rooms.

If a storm should break during the noon hour after dismissal at noon, 4 blasts of the whistle will be given with the lights on at 12:30 P.M.

Obviously we cannot blow the no-school signals for every storm. Parents should reserve the right to keep their children home in stormy weather if in their own judgment they feel that the pupils ought not to go out.

SCHOOL CALENDAR FOR 1941 - 1942

TERM	BEGINS	CLOSES
Winter	December 29, 1941	February 20, 1942
Spring	March 2, 1942	April 17, 1942
Summer	April 27, 1942	June 18, 1942
Fall	September 9, 1942	

Teachers are expected to report at the Manning School at 9 a.m., Tuesday, September 8, 1942.

HOLIDAYS

Every Saturday; October 12 (Columbus Day); November 11 (Armistice Day); Teachers' Convention Day; November 27 and 28 (Thanksgiving); Good Friday; May 30 (Memorial Day).

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

Harry S. Merson, Superintendent

High

Ralph C. Whipple, Principal

Robert D. Conary	Helen Brown
E. Margaret Allen	Alice Yagjian
Helen J. Blodgett	Hazel Huston
M. Katherine Blood	Anne Patch
James M. Burke	Helen B. Fitzgerald
Marion F. Whitney	(part time)
Elizabeth P. Glover	Bertram Bennett
Mrs. Ruth A. Lord	(part time)
Hazel E. Manzer	Lawrence Quanstrom

Winthrop - Manning

Katherine F. Sullivan, Principal

WINTHROP

Violet L. Hawkins
 Jennie A. Johnson
 Mrs. Blanche E. J. Leighton
 Blanche L. Oxner
 Margaret Phelan
 Frederick Pickard

MANNING

Mrs. Lena J. Atherley
 Frances Cogswell
 Lucy A. Hill
 Rosamond Reilly
 Mrs. Helen B. Fitzgerald
 (part time)
 Bertram Bennett
 (part time)

Burley

Mrs. Nellie T. Smith, Principal

Nellie J. Sojka

Mrs. Margaret Howard

Anne E. Friend

Ruth Gilday

Mrs. Elizabeth C. Weare

Ruth Brown

Shatswell

Mrs. Augusta A. Grenache, Principal

Ethel M. Archer

Mary Bond

Ruth F. Joyce

Norma Paige

Mrs. Hilda J. Schofield

Miriam Hayman

Payne

Grace A. Bowlen, Principal

Francis A. Ross

Zelda M. Hayes, Art Supervisor

Arthur H. Tozer, Music Supervisor

Dr. Frank L. Collins, School Physician

Muriel E. Riley, School Nurse

Janitors:

Albert Waite, High School

Mrs. Margaret Scott, High School

Lawrence Gwinn, Winthrop School

Frances Perkins, Manning School

Arthur Grant, Burley School

Warren Grant, Shatswell School

George Tozer, Payne School

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